

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 344 be amended to read as follows:

1 Page 2, delete lines 21 through 42, begin a new paragraph and
2 insert:
3 "SECTION 2. IC 6-1.1-7-7, AS AMENDED BY P.L.3-2008,
4 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 7. (a) The owner of a mobile home on the
6 assessment date of a year is liable for the taxes imposed upon the
7 mobile home for that year. Except as provided in subsection (b), the
8 owner shall pay the taxes in two (2) equal, semi-annual installments.
9 **Except as provided in subsection (c), these semi-annual installments**
10 are due on May 10 and November 10 of the year of assessment.
11 (b) A county council may adopt an ordinance to require an owner to
12 pay **his the owner's** property tax liability for **his the owner's** mobile
13 home in one (1) installment, if the tax liability for a particular year is
14 less than twenty-five dollars (\$25). If the county council has adopted
15 such an ordinance, then whenever a tax statement mailed under
16 IC 6-1.1-22-8.1 shows that an owner's property tax liability for a
17 particular year for a mobile home is less than twenty-five dollars (\$25),
18 the owner shall pay the entire tax liability for the mobile home for that
19 year on May 10 of that year.
20 **(c) For the 2012 assessment date, the semi-annual installments**
21 **are due on June 10, 2012, and November 10, 2012.**
22 SECTION 3. IC 6-1.1-15-1.5 IS ADDED TO THE INDIANA
23 CODE AS A NEW SECTION TO READ AS FOLLOWS

1 [EFFECTIVE UPON PASSAGE]: Sec. 9.9. (a) **This section applies**
 2 **only:**

- 3 (1) **to property taxes first due and payable in 2012; and**
 4 (2) **a notice for review that would otherwise be filed under**
 5 **section 1(d) of this chapter.**

6 (b) **A taxpayer may obtain a review by the county board of a**
 7 **county or township official's action described in section 1(a) of this**
 8 **chapter with respect to the 2011 assessment date by filing a notice**
 9 **in writing with the township assessor, or the county assessor if the**
 10 **township is not served by a township assessor. Notwithstanding**
 11 **section 1(d) of this chapter, the notice to obtain a review must be**
 12 **filed not later than the later of:**

- 13 (1) **June 10, 2012; or**
 14 (2) **forty-five (45) days after the date of the tax statement**
 15 **mailed by the county treasurer, regardless of whether the**
 16 **assessing official changes the taxpayer's assessment.**

17 (c) **This section expires July 1, 2013.**

18 SECTION 4. IC 6-1.1-18-12, AS AMENDED BY P.L.172-2011,
 19 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JANUARY 1, 2011 (RETROACTIVE)]: Sec. 12. (a) For purposes of
 21 this section, "maximum rate" refers to the maximum:

- 22 (1) property tax rate or rates; or
 23 (2) special benefits tax rate or rates;

24 referred to in the statutes listed in subsection (d).

25 (b) The maximum rate for taxes first due and payable after 2003 is
 26 the maximum rate that would have been determined under subsection
 27 (e) for taxes first due and payable in 2003 if subsection (e) had applied
 28 for taxes first due and payable in 2003.

29 (c) The maximum rate must be adjusted each year to account for the
 30 ~~change~~ **increase** in assessed value of real property that results from:

- 31 (1) an annual adjustment of the assessed value of real property
 32 under IC 6-1.1-4-4.5; or
 33 (2) a general reassessment of real property under IC 6-1.1-4-4.

34 (d) The statutes to which subsection (a) refers are:

- 35 (1) IC 8-10-5-17;
 36 (2) IC 8-22-3-11;
 37 (3) IC 8-22-3-25;
 38 (4) IC 12-29-1-1;
 39 (5) IC 12-29-1-2;
 40 (6) IC 12-29-1-3;
 41 (7) IC 12-29-3-6;
 42 (8) IC 13-21-3-12;
 43 (9) IC 13-21-3-15;
 44 (10) IC 14-27-6-30;
 45 (11) IC 14-33-7-3;
 46 (12) IC 14-33-21-5;

- 1 (13) IC 15-14-7-4;
- 2 (14) IC 15-14-9-1;
- 3 (15) IC 15-14-9-2;
- 4 (16) IC 16-20-2-18;
- 5 (17) IC 16-20-4-27;
- 6 (18) IC 16-20-7-2;
- 7 (19) IC 16-22-14;
- 8 (20) IC 16-23-1-29;
- 9 (21) IC 16-23-3-6;
- 10 (22) IC 16-23-4-2;
- 11 (23) IC 16-23-5-6;
- 12 (24) IC 16-23-7-2;
- 13 (25) IC 16-23-8-2;
- 14 (26) IC 16-23-9-2;
- 15 (27) IC 16-41-15-5;
- 16 (28) IC 16-41-33-4;
- 17 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
- 18 (30) IC 20-46-6-5;
- 19 (31) IC 20-49-2-10;
- 20 (32) IC 36-1-19-1;
- 21 (33) IC 23-14-66-2;
- 22 (34) IC 23-14-67-3;
- 23 (35) IC 36-7-13-4;
- 24 (36) IC 36-7-14-28;
- 25 (37) IC 36-7-15.1-16;
- 26 (38) IC 36-8-19-8.5;
- 27 (39) IC 36-9-6.1-2;
- 28 (40) IC 36-9-17.5-4;
- 29 (41) IC 36-9-27-73;
- 30 (42) IC 36-9-29-31;
- 31 (43) IC 36-9-29.1-15;
- 32 (44) IC 36-10-6-2;
- 33 (45) IC 36-10-7-7;
- 34 (46) IC 36-10-7-8;
- 35 (47) IC 36-10-7.5-19;
- 36 (48) IC 36-10-13-5;
- 37 (49) IC 36-10-13-7;
- 38 (50) IC 36-10-14-4;
- 39 (51) IC 36-12-7-7;
- 40 (52) IC 36-12-7-8;
- 41 (53) IC 36-12-12-10; and
- 42 (54) any statute enacted after December 31, 2003, that:
- 43 (A) establishes a maximum rate for any part of the:
- 44 (i) property taxes; or
- 45 (ii) special benefits taxes;
- 46 imposed by a political subdivision; and

- 1 (B) does not exempt the maximum rate from the adjustment
2 under this section.
- 3 (e) The new maximum rate under a statute listed in subsection (d)
4 is the tax rate determined under STEP SEVEN of the following STEPS:
5 STEP ONE: Determine the **correct** maximum rate for the
6 political subdivision levying a property tax or special benefits tax
7 under the statute for the year preceding the year in which the
8 annual adjustment or general reassessment takes effect.
9 STEP TWO: ~~Except as provided in subsection (g);~~ Determine the
10 actual percentage ~~change~~ **increase** (rounded to the nearest
11 one-hundredth percent (0.01%)) in the assessed value (before the
12 adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property
13 from the year preceding the year the annual adjustment or general
14 reassessment takes effect to the year that the annual adjustment or
15 general reassessment takes effect, **if any. If there is no change or**
16 **a decrease in assessed value of the taxable property from the**
17 **year preceding the year the annual adjustment or general**
18 **reassessment takes effect to the year that the annual**
19 **adjustment or general reassessment takes effect, the result of**
20 **this STEP is zero percent (0%).**
21 STEP THREE: Determine the three (3) calendar years that
22 immediately precede the ensuing calendar year and in which a
23 statewide general reassessment of real property does not first take
24 effect.
25 STEP FOUR: ~~Except as provided in subsection (g);~~ Compute
26 separately, for each of the calendar years determined in STEP
27 THREE, the actual percentage ~~change~~ **increase** (rounded to the
28 nearest one-hundredth percent (0.01%)) in the assessed value
29 (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable
30 property from the preceding year. **If there is no change or a**
31 **decrease in the assessed value of the taxable property for any**
32 **year compared to the immediately preceding year, the**
33 **percentage computed for the year is zero percent (0%).**
34 STEP FIVE: Divide the sum of the three (3) quotients computed
35 in STEP FOUR by three (3).
36 STEP SIX: Determine the greater of the following:
37 (A) Zero (0).
38 (B) The result of the STEP TWO percentage minus the STEP
39 FIVE percentage.
40 STEP SEVEN: Determine the quotient of the STEP ONE tax rate
41 divided by the sum of one (1) plus the STEP SIX percentage
42 increase.
- 43 (f) The department of local government finance shall compute the
44 maximum rate allowed under subsection (e) and provide the rate to
45 each political subdivision with authority to levy a tax under a statute
46 listed in subsection (d).

1 (g) This subsection applies to STEP TWO and STEP FOUR of
 2 subsection (e) for taxes first due and payable after 2011. If the assessed
 3 value change used in the STEPS was not an increase, the STEPS are
 4 applied using instead:

5 (1) the actual percentage decrease (rounded to the nearest
 6 one-hundredth percent (0.01%)) in the assessed value (before the
 7 adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property;

8 or

9 (2) zero (0) if the assessed value did not increase or decrease.

10 SECTION 5. IC 6-1.1-18-13, AS AMENDED BY P.L.219-2007,
 11 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JANUARY 1, 2011 (RETROACTIVE)]: Sec. 13. (a) The maximum
 13 property tax rate levied under IC 20-46-6 by each school corporation
 14 for the school corporation's capital projects fund must be adjusted each
 15 year to account for the **change increase** in assessed value of real
 16 property that results from:

17 (1) an annual adjustment of the assessed value of real property
 18 under IC 6-1.1-4-4.5; or

19 (2) a general reassessment of real property under IC 6-1.1-4-4.

20 (b) The new maximum rate under this section is the tax rate
 21 determined under STEP SEVEN of the following formula:

22 STEP ONE: Determine the **correct** maximum rate for the school
 23 corporation for the year preceding the year in which the annual
 24 adjustment or general reassessment takes effect.

25 STEP TWO: Determine the actual percentage increase (rounded
 26 to the nearest one-hundredth percent (0.01%)) in the assessed
 27 value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the
 28 taxable property from the year preceding the year the annual
 29 adjustment or general reassessment takes effect to the year that
 30 the annual adjustment or general reassessment is effective, **if any.**
 31 **If there is no change or a decrease in assessed value of the**
 32 **taxable property from the year preceding the year the annual**
 33 **adjustment or general reassessment takes effect to the year**
 34 **that the annual adjustment or general reassessment takes**
 35 **effect, the result of this STEP is zero percent (0%).**

36 STEP THREE: Determine the three (3) calendar years that
 37 immediately precede the ensuing calendar year and in which a
 38 statewide general reassessment of real property does not first
 39 become effective.

40 STEP FOUR: Compute separately, for each of the calendar years
 41 determined in STEP THREE, the actual percentage increase
 42 (rounded to the nearest one-hundredth percent (0.01%)) in the
 43 assessed value (before the adjustment, if any, under
 44 IC 6-1.1-4-4.5) of the taxable property from the preceding year.

45 **If there is no change or a decrease in the assessed value of the**
 46 **taxable property for any year compared to the immediately**

- 1 **preceding year, the percentage computed for the year is zero**
 2 **percent (0%).**
 3 STEP FIVE: Divide the sum of the three (3) quotients computed
 4 in STEP FOUR by three (3).
 5 STEP SIX: Determine the greater of the following:
 6 (A) Zero (0).
 7 (B) The result of the STEP TWO percentage minus the STEP
 8 FIVE percentage.
 9 STEP SEVEN: Determine the quotient of the STEP ONE tax rate
 10 divided by the sum of one (1) plus the STEP SIX percentage
 11 increase.
 12 (c) The department of local government finance shall compute the
 13 maximum rate allowed under subsection (b) and provide the rate to
 14 each school corporation.
 15 Sec. 1. (a) A taxpayer may obtain a review by the county board of
 16 a county or township official's action with
 17 SECTION 6. IC 6-1.1-22-9, AS AMENDED BY P.L.87-2009,
 18 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 9. (a) Except as provided in subsection (b),
 20 the property taxes assessed for a year under this article are due in two
 21 (2) equal installments on May 10 and November 10 of the following
 22 year.
 23 (b) Subsection (a) does not apply if any of the following apply to the
 24 property taxes assessed for the year under this article:
 25 (1) Subsection (c).
 26 (2) Subsection (d).
 27 (3) IC 6-1.1-7-7.
 28 (4) Section 9.5 of this chapter.
 29 (5) Section 9.7 of this chapter.
 30 **(6) Section 9.9 of this chapter.**
 31 (c) A county council may adopt an ordinance to require a person to
 32 pay the person's property tax liability in one (1) installment, if the tax
 33 liability for a particular year is less than twenty-five dollars (\$25). If the
 34 county council has adopted such an ordinance, then whenever a tax
 35 statement mailed under section 8.1 of this chapter shows that the
 36 person's property tax liability for a year is less than twenty-five dollars
 37 (\$25) for the property covered by that statement, the tax liability for
 38 that year is due in one (1) installment on May 10 of that year.
 39 (d) If the county treasurer receives a copy of an appeal petition
 40 under IC 6-1.1-18.5-12(d) before the county treasurer mails or
 41 transmits statements under section 8.1 of this chapter, the county
 42 treasurer may:
 43 (1) mail or transmit the statements without regard to the pendency
 44 of the appeal and, if the resolution of the appeal by the department
 45 of local government finance results in changes in levies, mail or
 46 transmit reconciling statements under subsection (e); or

- 1 (2) delay the mailing or transmission of statements under section
2 8.1 of this chapter so that:
- 3 (A) the due date of the first installment that would otherwise
4 be due under subsection (a) is delayed by not more than sixty
5 (60) days; and
6 (B) all statements reflect any changes in levies that result from
7 the resolution of the appeal by the department of local
8 government finance.
- 9 (e) A reconciling statement under subsection (d)(1) must indicate:
10 (1) the total amount due for the year;
11 (2) the total amount of the installments paid that did not reflect
12 the resolution of the appeal under IC 6-1.1-18.5-12(d) by the
13 department of local government finance;
14 (3) if the amount under subdivision (1) exceeds the amount under
15 subdivision (2), the adjusted amount that is payable by the
16 taxpayer:
17 (A) as a final reconciliation of all amounts due for the year;
18 and
19 (B) not later than:
20 (i) November 10; or
21 (ii) the date or dates established under section 9.5 of this
22 chapter; and
23 (4) if the amount under subdivision (2) exceeds the amount under
24 subdivision (1), that the taxpayer may claim a refund of the excess
25 under IC 6-1.1-26.
- 26 (f) If property taxes are not paid on or before the due date, the
27 penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent
28 taxes.
- 29 (g) Notwithstanding any other law, a property tax liability of less
30 than five dollars (\$5) is increased to five dollars (\$5). The difference
31 between the actual liability and the five dollar (\$5) amount that appears
32 on the statement is a statement processing charge. The statement
33 processing charge is considered a part of the tax liability.
- 34 (h) This subsection applies only if a statement for payment of
35 property taxes and special assessments by electronic mail is transmitted
36 to a person under section 8.1(h) of this chapter. If a response to the
37 transmission of electronic mail to a person indicates that the electronic
38 mail was not received, the county treasurer shall mail to the person a
39 hard copy of the statement in the manner required by section 8.1(a) of
40 this chapter for persons who do not opt to receive statements by
41 electronic mail. The due date for the property taxes and special
42 assessments under a statement mailed to a person under this subsection
43 is the due date indicated in the statement transmitted to the person by
44 electronic mail.
- 45 (i) In a county in which an authorizing ordinance is adopted under
46 section 8.1(h) of this chapter, a person may direct the county treasurer

1 to transmit a reconciling statement under subsection (d)(1) by
2 electronic mail under section 8.1(h) of this chapter.

3 SECTION 7. IC 6-1.1-22-9.9 IS ADDED TO THE INDIANA
4 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
5 **[EFFECTIVE UPON PASSAGE]: Sec. 9.9. (a) This section applies**
6 **only to property taxes first due and payable in 2012.**

7 **(b) Property taxes imposed with respect to the 2011 assessment**
8 **date are due in two (2) equal installments on June 10 and**
9 **November 10.**

10 **(c) This section expires July 1, 2013.**

11 SECTION 8. IC 6-1.1-22.5-9, AS AMENDED BY P.L.172-2011,
12 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 UPON PASSAGE]: Sec. 9. (a) Except as provided in: ~~subsection~~

14 **(1) subsections (e) and (f); and**

15 **(2) section 12(b) of this chapter;**

16 tax liability billed on a provisional statement is due in two (2) equal
17 installments on May 10 and November 10 of the year following the
18 assessment date covered by the provisional statement.

19 (b) The county treasurer may mail or transmit the provisional
20 statement one (1) time each year at least fifteen (15) days before the
21 date on which the first installment is due under subsection (a) in the
22 manner provided in IC 6-1.1-22-8.1, regardless of whether the notice
23 required under section 6(b) of this chapter has been published.

24 (c) This subsection applies to a provisional statement issued under
25 section 6 of this chapter. Except when the second installment of a
26 provisional statement is replaced by a final reconciling statement
27 providing for taxes to be due on November 10, the amount of tax
28 liability due for each installment of a provisional statement issued for
29 a year after 2010 is fifty percent (50%) of the tax that was due for the
30 immediately preceding year under IC 6-1.1-22 subject to any
31 adjustments to the tax liability as prescribed by the department of local
32 government finance. If no bill was issued in the prior year, the
33 provisional bill shall be based on the amount that would have been due
34 if a provisional tax statement had been issued for the immediately
35 preceding year. The department of local government finance may
36 prescribe standards to implement this subsection, including a method
37 of calculating the taxes due when an abstract or other information is not
38 complete.

39 (d) This subsection applies only if a provisional statement for
40 payment of property taxes, special assessments, and any adjustment
41 included in the provisional statement under section 8(e) of this chapter
42 by electronic mail is transmitted to a person under IC 6-1.1-22-8.1(h).
43 If a response to the transmission of electronic mail to a person indicates
44 that the electronic mail was not received, the county treasurer shall
45 mail to the person a hard copy of the provisional statement in the
46 manner required by this chapter for persons who do not opt to receive

1 statements by electronic mail. The due date for the property taxes,
2 special assessments, and any adjustment included in the provisional
3 statement under section 8(e) of this chapter under a provisional
4 statement mailed to a person under this subsection is the due date
5 indicated in the statement transmitted to the person by electronic mail.

6 (e) This subsection applies only to property taxes first due and
7 payable in 2011. If a county is more than two (2) years behind in
8 issuing property tax bills, the county treasurer of the county may
9 petition the department in writing to extend the deadline for making the
10 first installment payment on a provisional statement issued under this
11 chapter. Upon receiving a petition under this subsection, the
12 department may extend the payment deadline to a date that is not later
13 than July 1, 2011.

14 **(f) This subsection applies only to property taxes first due and**
15 **payable in 2012. If a county issues a provisional statement for**
16 **property taxes first due and payable in 2012, tax liability billed on**
17 **the provisional statement is due in two (2) equal installments on**
18 **June 10 and November 10."**

19 Delete pages 3 through 5.

20 Page 6, delete lines 1 through 31.

21 Renumber all SECTIONS consecutively.

(Reference is to ESB 344 as printed February 24, 2012.)

Representative Thompson