

HOUSE BILL No. 1012

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-22-8.1.

Synopsis: Property tax information provided electronically. Specifies that a county may provide electronic mail notices of property tax information that require the recipient to use an Internet link to obtain the information.

Effective: July 1, 2012.

Lehman

January 9, 2012, read first time and referred to Committee on Ways and Means.

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Second Regular Session 117th General Assembly (2012)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1012



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-22-8.1, AS AMENDED BY P.L.1-2010,
2 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2012]: Sec. 8.1. (a) The county treasurer shall:
4 (1) except as provided in subsection (h), mail to the last known
5 address of each person liable for any property taxes or special
6 assessment, as shown on the tax duplicate or special assessment
7 records, or to the last known address of the most recent owner
8 shown in the transfer book; and
9 (2) transmit by written, electronic, or other means to a mortgagee
10 maintaining an escrow account for a person who is liable for any
11 property taxes or special assessments, as shown on the tax
12 duplicate or special assessment records;
13 a statement in the form required under subsection (b). However, for
14 property taxes first due and payable in 2008, the county treasurer may
15 choose to use a tax statement that is different from the tax statement
16 prescribed by the department under subsection (b). If a county chooses
17 to use a different tax statement, the county must still transmit (with the



1 tax bill) the statement in either color type or black-and-white type.

2 (b) The department of local government finance shall prescribe a
3 form, subject to the approval of the state board of accounts, for the
4 statement under subsection (a) that includes at least the following:

5 (1) A statement of the taxpayer's current and delinquent taxes and
6 special assessments.

7 (2) A breakdown showing the total property tax and special
8 assessment liability and the amount of the taxpayer's liability that
9 will be distributed to each taxing unit in the county.

10 (3) An itemized listing for each property tax levy, including:

11 (A) the amount of the tax rate;

12 (B) the entity levying the tax owed; and

13 (C) the dollar amount of the tax owed.

14 (4) Information designed to show the manner in which the taxes
15 and special assessments billed in the tax statement are to be used.

16 (5) A comparison showing any change in the assessed valuation
17 for the property as compared to the previous year.

18 (6) A comparison showing any change in the property tax and
19 special assessment liability for the property as compared to the
20 previous year. The information required under this subdivision
21 must identify:

22 (A) the amount of the taxpayer's liability distributable to each
23 taxing unit in which the property is located in the current year
24 and in the previous year; and

25 (B) the percentage change, if any, in the amount of the
26 taxpayer's liability distributable to each taxing unit in which
27 the property is located from the previous year to the current
28 year.

29 (7) An explanation of the following:

30 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
31 another law that are available in the taxing district where the
32 property is located.

33 (B) All property tax deductions that are available in the taxing
34 district where the property is located.

35 (C) The procedure and deadline for filing for any available
36 homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
37 another law and each deduction.

38 (D) The procedure that a taxpayer must follow to:

39 (i) appeal a current assessment; or

40 (ii) petition for the correction of an error related to the
41 taxpayer's property tax and special assessment liability.

42 (E) The forms that must be filed for an appeal or a petition

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described in clause (D).
(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.

(8) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

(9) This subdivision applies to any property for which a deduction or credit is listed under subdivision (8) if the notice required under this subdivision was not provided to a taxpayer on a reconciling statement under IC 6-1.1-22.5-12. The statement must include in 2010, 2011, and 2012 a notice that must be returned by the taxpayer to the county auditor with the taxpayer's verification of the items required by this subdivision. The notice must explain the tax consequences and applicable penalties if a taxpayer unlawfully claims a standard deduction under IC 6-1.1-12-37 on:

(A) more than one (1) parcel of property; or

(B) property that is not the taxpayer's principal place of residence or is otherwise not eligible for the standard deduction.

The notice must include a place for the taxpayer to indicate, under penalties of perjury, for each deduction and credit listed under subdivision (8), whether the property is eligible for the deduction or credit listed under subdivision (8). The notice must also include a place for each individual who qualifies the property for a deduction or credit listed in subdivision (8) to indicate the name of the individual and the name of the individual's spouse (if any), as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number (or that they use as their legal names when they sign their names on legal documents), and either the last five (5) digits of each individual's

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1 Social Security number or, if an individual does not have a Social
2 Security number, the numbers required from the individual under
3 IC 6-1.1-12-37(e)(4)(B). The notice must explain that the
4 taxpayer must complete and return the notice with the required
5 information and that failure to complete and return the notice may
6 result in disqualification of property for deductions and credits
7 listed in subdivision (8), must explain how to return the notice,
8 and must be on a separate form printed on paper that is a different
9 color than the tax statement. The notice must be prepared in the
10 form prescribed by the department of local government finance
11 and include any additional information required by the
12 department of local government finance. This subdivision expires
13 January 1, 2015.

14 (c) The county treasurer may mail or transmit the statement one (1)
15 time each year at least fifteen (15) days before the date on which the
16 first or only installment is due. Whenever a person's tax liability for a
17 year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this
18 chapter, a statement that is mailed must include the date on which the
19 installment is due and denote the amount of money to be paid for the
20 installment. Whenever a person's tax liability is due in two (2)
21 installments, a statement that is mailed must contain the dates on which
22 the first and second installments are due and denote the amount of
23 money to be paid for each installment. If a statement is returned to the
24 county treasurer as undeliverable and the forwarding order is expired,
25 the county treasurer shall notify the county auditor of this fact. Upon
26 receipt of the county treasurer's notice, the county auditor may, at the
27 county auditor's discretion, treat the property as not being eligible for
28 any deductions under IC 6-1.1-12 or any homestead credits under
29 IC 6-1.1-20.4 and IC 6-3.5-6-13.

30 (d) All payments of property taxes and special assessments shall be
31 made to the county treasurer. The county treasurer, when authorized by
32 the board of county commissioners, may open temporary offices for the
33 collection of taxes in cities and towns in the county other than the
34 county seat.

35 (e) The county treasurer, county auditor, and county assessor shall
36 cooperate to generate the information to be included in the statement
37 under subsection (b).

38 (f) The information to be included in the statement under subsection
39 (b) must be simply and clearly presented and understandable to the
40 average individual.

41 (g) After December 31, 2007, a reference in a law or rule to
42 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated

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1 as a reference to this section.

2 (h) Transmission of statements and other information under this
3 subsection applies in a county only if the county legislative body adopts
4 an authorizing ordinance. Subject to subsection (i), in a county in
5 which an ordinance is adopted under this subsection for property taxes
6 and special assessments first due and payable after 2009, a person may
7 direct the county treasurer and county auditor to transmit the following
8 to the person by electronic mail:

9 (1) A statement that would otherwise be sent by the county
10 treasurer to the person by regular mail under subsection (a)(1),
11 including a statement that reflects installment payment due dates
12 under section 9.5 or 9.7 of this chapter.

13 (2) A provisional tax statement that would otherwise be sent by
14 the county treasurer to the person by regular mail under
15 IC 6-1.1-22.5-6.

16 (3) A reconciling tax statement that would otherwise be sent by
17 the county treasurer to the person by regular mail under any of the
18 following:

19 (A) Section 9 of this chapter.

20 (B) Section 9.7 of this chapter.

21 (C) IC 6-1.1-22.5-12, including a statement that reflects
22 installment payment due dates under IC 6-1.1-22.5-18.5.

23 ~~(4) A statement that would otherwise be sent by the county~~
24 ~~auditor to the person by regular mail under IC 6-1.1-17-3(b):~~

25 ~~(5) (4) Any other information that:~~

26 (A) concerns the property taxes or special assessments; and

27 (B) would otherwise be sent:

28 (i) by the county treasurer or the county auditor to the person
29 by regular mail; and

30 (ii) before the last date the property taxes or special
31 assessments may be paid without becoming delinquent.

32 **The information listed in this subsection may be transmitted to a**
33 **person by using electronic mail that includes a secure Internet link**
34 **to the information.**

35 (i) For property with respect to which more than one (1) person is
36 liable for property taxes and special assessments, subsection (h) applies
37 only if all the persons liable for property taxes and special assessments
38 designate the electronic mail address for only one (1) individual
39 authorized to receive the statements and other information referred to
40 in subsection (h).

41 (j) Before 2010, the department of local government finance shall
42 create a form to be used to implement subsection (h). The county

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- 1 treasurer and county auditor shall:
- 2 (1) make the form created under this subsection available to the
- 3 public;
- 4 (2) transmit a statement or other information by electronic mail
- 5 under subsection (h) to a person who, at least thirty (30) days
- 6 before the anticipated general mailing date of the statement or
- 7 other information, files the form created under this subsection:
- 8 (A) with the county treasurer; or
- 9 (B) with the county auditor; and
- 10 (3) publicize the availability of the electronic mail option under
- 11 this subsection through appropriate media in a manner reasonably
- 12 designed to reach members of the public.
- 13 (k) The form referred to in subsection (j) must:
- 14 (1) explain that a form filed as described in subsection (j)(2)
- 15 remains in effect until the person files a replacement form to:
- 16 (A) change the person's electronic mail address; or
- 17 (B) terminate the electronic mail option under subsection (h);
- 18 and
- 19 (2) allow a person to do at least the following with respect to the
- 20 electronic mail option under subsection (h):
- 21 (A) Exercise the option.
- 22 (B) Change the person's electronic mail address.
- 23 (C) Terminate the option.
- 24 (D) For a person other than an individual, designate the
- 25 electronic mail address for only one (1) individual authorized
- 26 to receive the statements and other information referred to in
- 27 subsection (h).
- 28 (E) For property with respect to which more than one (1)
- 29 person is liable for property taxes and special assessments,
- 30 designate the electronic mail address for only one (1)
- 31 individual authorized to receive the statements and other
- 32 information referred to in subsection (h).
- 33 (l) The form created under subsection (j) is considered filed with the
- 34 county treasurer or the county auditor on the postmark date. If the
- 35 postmark is missing or illegible, the postmark is considered to be one
- 36 (1) day before the date of receipt of the form by the county treasurer or
- 37 the county auditor.
- 38 (m) The county treasurer shall maintain a record that shows at least
- 39 the following:
- 40 (1) Each person to whom a statement or other information is
- 41 transmitted by electronic mail under this section.
- 42 (2) The information included in the statement.

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- 1 (3) Whether the person received the statement.

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