

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WITHDRAWN	Noes _____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

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 494 be amended to read as follows:

- 1 Page 2, between lines 20 and 21, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-7-10 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A mobile
- 4 home may not be moved from one (1) location to another unless the
- 5 owner ~~or the occupier~~ obtains a permit to move the mobile home from
- 6 the county treasurer.
- 7 (b) The bureau of motor vehicles may not transfer the title to a
- 8 mobile home unless the owner obtains a permit to transfer the title from
- 9 the county treasurer.
- 10 (c) A county treasurer shall issue a permit which is required to
- 11 either move, or transfer the title to, a mobile home if the taxes due on
- 12 the mobile home have been paid. The permit shall state the date it is
- 13 issued.
- 14 **(d) After issuing a permit to move a mobile home under**
- 15 **subsection (c), a county treasurer shall notify the township assessor**
- 16 **of the township to which the mobile home will be moved, or the**
- 17 **county assessor if there is no township assessor for the township,**
- 18 **that the permit to move the mobile home has been issued.**
- 19 SECTION 3. IC 6-1.1-7-11 IS AMENDED TO READ AS
- 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) A person
- 21 who is engaged to move a mobile home may not provide that service
- 22 unless the owner ~~or occupier~~ presents ~~him~~ **the mover** with a permit to
- 23 move the mobile home and the permit is dated not more than one (1)
- 24 month before the date of the proposed move. The mover shall retain

1 possession of the permit while the mobile home is in transit.

2 (b) The mover shall return the permit to the owner or occupier of the  
3 mobile home when the move is completed.

4 SECTION 4. IC 6-1.1-7-16 IS ADDED TO THE INDIANA CODE  
5 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
6 1, 2013]: **Sec. 16. The department of local government finance shall  
7 develop a system for recording the property tax information for a  
8 mobile home assessed under this chapter using an identification  
9 number that is unique to the vehicle identification number of the  
10 mobile home. The department of local government finance shall  
11 implement the system before January 1, 2015."**

12 Page 3, between lines 11 and 12, begin a new paragraph and insert:  
13 "SECTION 7. IC 6-1.1-12-37, AS AMENDED BY P.L.137-2012,  
14 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2013]: Sec. 37. (a) The following definitions apply throughout  
16 this section:

- 17 (1) "Dwelling" means any of the following:
- 18 (A) Residential real property improvements that an individual
  - 19 uses as the individual's residence, including a house or garage.
  - 20 (B) A mobile home that is not assessed as real property that an
  - 21 individual uses as the individual's residence.
  - 22 (C) A manufactured home that is not assessed as real property
  - 23 that an individual uses as the individual's residence.
- 24 (2) "Homestead" means an individual's principal place of  
25 residence:
- 26 (A) that is located in Indiana;
  - 27 (B) that:
    - 28 (i) the individual owns;
    - 29 (ii) the individual is buying under a contract; recorded in the
    - 30 county recorder's office, that provides that the individual is
    - 31 to pay the property taxes on the residence;
    - 32 (iii) the individual is entitled to occupy as a
    - 33 tenant-stockholder (as defined in 26 U.S.C. 216) of a
    - 34 cooperative housing corporation (as defined in 26 U.S.C.
    - 35 216); or
    - 36 (iv) is a residence described in section 17.9 of this chapter
    - 37 that is owned by a trust if the individual is an individual
    - 38 described in section 17.9 of this chapter; and
    - 39 (C) that consists of a dwelling and the real estate, not
    - 40 exceeding one (1) acre, that immediately surrounds that
    - 41 dwelling.

42 Except as provided in subsection (k), the term does not include  
43 property owned by a corporation, partnership, limited liability  
44 company, or other entity not described in this subdivision.

45 (b) Each year a homestead is eligible for a standard deduction from  
46 the assessed value of the homestead for an assessment date. The

1 deduction provided by this section applies to property taxes first due  
 2 and payable for an assessment date only if an individual has an interest  
 3 in the homestead described in subsection (a)(2)(B) on:

- 4 (1) the assessment date; or
- 5 (2) any date in the same year after an assessment date that a  
 6 statement is filed under subsection (e) or section 44 of this  
 7 chapter, if the property consists of real property.

8 Subject to subsection (c), the auditor of the county shall record and  
 9 make the deduction for the individual or entity qualifying for the  
 10 deduction.

11 (c) Except as provided in section 40.5 of this chapter, the total  
 12 amount of the deduction that a person may receive under this section  
 13 for a particular year is the lesser of:

- 14 (1) sixty percent (60%) of the assessed value of the real property,  
 15 mobile home not assessed as real property, or manufactured home  
 16 not assessed as real property; or
- 17 (2) forty-five thousand dollars (\$45,000).

18 (d) A person who has sold real property, a mobile home not assessed  
 19 as real property, or a manufactured home not assessed as real property  
 20 to another person under a contract that provides that the contract buyer  
 21 is to pay the property taxes on the real property, mobile home, or  
 22 manufactured home may not claim the deduction provided under this  
 23 section with respect to that real property, mobile home, or  
 24 manufactured home.

25 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 26 subject to section 45 of this chapter, an individual who desires to claim  
 27 the deduction provided by this section must file a certified statement in  
 28 duplicate, on forms prescribed by the department of local government  
 29 finance, with the auditor of the county in which the homestead is  
 30 located. The statement must include:

- 31 (1) the parcel number or key number of the property and the name  
 32 of the city, town, or township in which the property is located;
- 33 (2) the name of any other location in which the applicant or the  
 34 applicant's spouse owns, is buying, or has a beneficial interest in  
 35 residential real property;
- 36 (3) the names of:
  - 37 (A) the applicant and the applicant's spouse (if any):
    - 38 (i) as the names appear in the records of the United States  
 39 Social Security Administration for the purposes of the  
 40 issuance of a Social Security card and Social Security  
 41 number; or
    - 42 (ii) that they use as their legal names when they sign their  
 43 names on legal documents;
  - 44 if the applicant is an individual; or
  - 45 (B) each individual who qualifies property as a homestead  
 46 under subsection (a)(2)(B) and the individual's spouse (if any):

- 1 (i) as the names appear in the records of the United States  
 2 Social Security Administration for the purposes of the  
 3 issuance of a Social Security card and Social Security  
 4 number; or  
 5 (ii) that they use as their legal names when they sign their  
 6 names on legal documents;  
 7 if the applicant is not an individual; and  
 8 (4) either:  
 9 (A) the last five (5) digits of the applicant's Social Security  
 10 number and the last five (5) digits of the Social Security  
 11 number of the applicant's spouse (if any); or  
 12 (B) if the applicant or the applicant's spouse (if any) do not  
 13 have a Social Security number, any of the following for that  
 14 individual:  
 15 (i) The last five (5) digits of the individual's driver's license  
 16 number.  
 17 (ii) The last five (5) digits of the individual's state  
 18 identification card number.  
 19 (iii) If the individual does not have a driver's license or a  
 20 state identification card, the last five (5) digits of a control  
 21 number that is on a document issued to the individual by the  
 22 federal government and determined by the department of  
 23 local government finance to be acceptable.
- 24 If a form or statement provided to the county auditor under this section,  
 25 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or  
 26 part or all of the Social Security number of a party or other number  
 27 described in subdivision (4)(B) of a party, the telephone number and  
 28 the Social Security number or other number described in subdivision  
 29 (4)(B) included are confidential. The statement may be filed in person  
 30 or by mail. If the statement is mailed, the mailing must be postmarked  
 31 on or before the last day for filing. The statement applies for that first  
 32 year and any succeeding year for which the deduction is allowed. With  
 33 respect to real property, the statement must be completed and dated in  
 34 the calendar year for which the person desires to obtain the deduction  
 35 and filed with the county auditor on or before January 5 of the  
 36 immediately succeeding calendar year. With respect to a mobile home  
 37 that is not assessed as real property, the person must file the statement  
 38 during the twelve (12) months before March 31 of the year for which  
 39 the person desires to obtain the deduction.
- 40 (f) If an individual who is receiving the deduction provided by this  
 41 section or who otherwise qualifies property for a deduction under this  
 42 section:  
 43 (1) changes the use of the individual's property so that part or all  
 44 of the property no longer qualifies for the deduction under this  
 45 section; or  
 46 (2) is no longer eligible for a deduction under this section on

- 1 another parcel of property because:
- 2 (A) the individual would otherwise receive the benefit of more
- 3 than one (1) deduction under this chapter; or
- 4 (B) the individual maintains the individual's principal place of
- 5 residence with another individual who receives a deduction
- 6 under this section;
- 7 the individual must file a certified statement with the auditor of the
- 8 county, notifying the auditor of the change of use, not more than sixty
- 9 (60) days after the date of that change. An individual who fails to file
- 10 the statement required by this subsection is liable for any additional
- 11 taxes that would have been due on the property if the individual had
- 12 filed the statement as required by this subsection plus a civil penalty
- 13 equal to ten percent (10%) of the additional taxes due. The civil penalty
- 14 imposed under this subsection is in addition to any interest and
- 15 penalties for a delinquent payment that might otherwise be due. One
- 16 percent (1%) of the total civil penalty collected under this subsection
- 17 shall be transferred by the county to the department of local
- 18 government finance for use by the department in establishing and
- 19 maintaining the homestead property data base under subsection (i) and,
- 20 to the extent there is money remaining, for any other purposes of the
- 21 department. This amount becomes part of the property tax liability for
- 22 purposes of this article.
- 23 (g) The department of local government finance shall adopt rules or
- 24 guidelines concerning the application for a deduction under this
- 25 section.
- 26 (h) This subsection does not apply to property in the first year for
- 27 which a deduction is claimed under this section if the sole reason that
- 28 a deduction is claimed on other property is that the individual or
- 29 married couple maintained a principal residence at the other property
- 30 on March 1 in the same year in which an application for a deduction is
- 31 filed under this section or, if the application is for a homestead that is
- 32 assessed as personal property, on March 1 in the immediately
- 33 preceding year and the individual or married couple is moving the
- 34 individual's or married couple's principal residence to the property that
- 35 is the subject of the application. Except as provided in subsection (n),
- 36 the county auditor may not grant an individual or a married couple a
- 37 deduction under this section if:
- 38 (1) the individual or married couple, for the same year, claims the
- 39 deduction on two (2) or more different applications for the
- 40 deduction; and
- 41 (2) the applications claim the deduction for different property.
- 42 (i) The department of local government finance shall provide secure
- 43 access to county auditors to a homestead property data base that
- 44 includes access to the homestead owner's name and the numbers
- 45 required from the homestead owner under subsection (e)(4) for the sole
- 46 purpose of verifying whether an owner is wrongly claiming a deduction

1 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or  
2 IC 6-3.5.

3 (j) A county auditor may require an individual to provide evidence  
4 proving that the individual's residence is the individual's principal place  
5 of residence as claimed in the certified statement filed under subsection  
6 (e). The county auditor may limit the evidence that an individual is  
7 required to submit to a state income tax return, a valid driver's license,  
8 or a valid voter registration card showing that the residence for which  
9 the deduction is claimed is the individual's principal place of residence.  
10 The department of local government finance shall work with county  
11 auditors to develop procedures to determine whether a property owner  
12 that is claiming a standard deduction or homestead credit is not eligible  
13 for the standard deduction or homestead credit because the property  
14 owner's principal place of residence is outside Indiana.

15 (k) As used in this section, "homestead" includes property that  
16 satisfies each of the following requirements:

17 (1) The property is located in Indiana and consists of a dwelling  
18 and the real estate, not exceeding one (1) acre, that immediately  
19 surrounds that dwelling.

20 (2) The property is the principal place of residence of an  
21 individual.

22 (3) The property is owned by an entity that is not described in  
23 subsection (a)(2)(B).

24 (4) The individual residing on the property is a shareholder,  
25 partner, or member of the entity that owns the property.

26 (5) The property was eligible for the standard deduction under  
27 this section on March 1, 2009.

28 (l) If a county auditor terminates a deduction for property described  
29 in subsection (k) with respect to property taxes that are:

30 (1) imposed for an assessment date in 2009; and

31 (2) first due and payable in 2010;

32 on the grounds that the property is not owned by an entity described in  
33 subsection (a)(2)(B), the county auditor shall reinstate the deduction if  
34 the taxpayer provides proof that the property is eligible for the  
35 deduction in accordance with subsection (k) and that the individual  
36 residing on the property is not claiming the deduction for any other  
37 property.

38 (m) For ~~assessments~~ **assessment** dates after 2009, the term  
39 "homestead" includes:

40 (1) a deck or patio;

41 (2) a gazebo; or

42 (3) another residential yard structure, as defined in rules adopted  
43 by the department of local government finance (other than a  
44 swimming pool);

45 that is assessed as real property and attached to the dwelling.

46 (n) A county auditor shall grant an individual a deduction under this

1 section regardless of whether the individual and the individual's spouse  
 2 claim a deduction on two (2) different applications and each  
 3 application claims a deduction for different property if the property  
 4 owned by the individual's spouse is located outside Indiana and the  
 5 individual files an affidavit with the county auditor containing the  
 6 following information:

7 (1) The names of the county and state in which the individual's  
 8 spouse claims a deduction substantially similar to the deduction  
 9 allowed by this section.

10 (2) A statement made under penalty of perjury that the following  
 11 are true:

12 (A) That the individual and the individual's spouse maintain  
 13 separate principal places of residence.

14 (B) That neither the individual nor the individual's spouse has  
 15 an ownership interest in the other's principal place of  
 16 residence.

17 (C) That neither the individual nor the individual's spouse has,  
 18 for that same year, claimed a standard or substantially similar  
 19 deduction for any property other than the property maintained  
 20 as a principal place of residence by the respective individuals.

21 A county auditor may require an individual or an individual's spouse to  
 22 provide evidence of the accuracy of the information contained in an  
 23 affidavit submitted under this subsection. The evidence required of the  
 24 individual or the individual's spouse may include state income tax  
 25 returns, excise tax payment information, property tax payment  
 26 information, driver license information, and voter registration  
 27 information.

28 (o) If:

29 (1) a property owner files a statement under subsection (e) to  
 30 claim the deduction provided by this section for a particular  
 31 property; and

32 (2) the county auditor receiving the filed statement determines  
 33 that the property owner's property is not eligible for the deduction;  
 34 the county auditor shall inform the property owner of the county  
 35 auditor's determination in writing. If a property owner's property is not  
 36 eligible for the deduction because the county auditor has determined  
 37 that the property is not the property owner's principal place of  
 38 residence, the property owner may appeal the county auditor's  
 39 determination to the county property tax assessment board of appeals  
 40 as provided in IC 6-1.1-15. The county auditor shall inform the  
 41 property owner of the owner's right to appeal to the county property tax  
 42 assessment board of appeals when the county auditor informs the  
 43 property owner of the county auditor's determination under this  
 44 subsection.

45 **(p) This subsection applies to an application for the deduction**  
 46 **provided by this section that is filed for an assessment date**

1 occurring after December 31, 2013. Notwithstanding any other  
 2 provision of this section, an individual buying a mobile home that  
 3 is not assessed as real property or a manufactured home that is not  
 4 assessed as real property under a contract providing that the  
 5 individual is to pay the property taxes on the mobile home or  
 6 manufactured home is not entitled to the deduction provided by  
 7 this section unless:

- 8 (1) the parties to the contract comply with IC 9-17-6-17; and  
 9 (2) the individual provides the county auditor with the  
 10 information necessary for the county treasurer to receive tax  
 11 payments from the escrow account established under  
 12 IC 9-17-6-17.

13 (q) This subsection:

14 (1) applies to an application for the deduction provided by this  
 15 section that is filed for an assessment date occurring after  
 16 December 31, 2013; and

17 (2) does not apply to an individual described in subsection (p).

18 The owner of a mobile home that is not assessed as real property  
 19 or a manufactured home that is not assessed as real property must  
 20 attach a copy of the owner's title to the mobile home or  
 21 manufactured home to the application for the deduction provided  
 22 by this section."

23 Page 25, between lines 3 and 4, begin a new paragraph and insert:  
 24 "SECTION 28. IC 9-13-2-96 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 96. (a) "Manufactured  
 26 home" means, except as provided in subsection (b), a structure that:

- 27 (1) is assembled in a factory;  
 28 (2) bears a seal certifying that it was built in compliance with the  
 29 federal Manufactured Housing Construction and Safety Standards  
 30 Law (42 U.S.C. 5401 et seq.);  
 31 (3) is designed to be transported from the factory to another site  
 32 in one (1) or more units;  
 33 (4) is suitable for use as a dwelling in any season; and  
 34 (5) is more than thirty-five (35) feet long.

35 (b) "Manufactured home", for purposes of IC 9-17-6, means **either**  
 36 **of the following:**

37 (1) A structure having the meaning set forth in the federal  
 38 Manufactured Housing Construction and Safety Standards Law of  
 39 1974 (42 U.S.C. 5401 et seq.).

40 (2) A mobile home.

41 SECTION 29. IC 9-13-2-103.2 IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 103.2. (a) "**Mobile**  
 43 **home**" means, except as provided in subsection (b), a structure  
 44 that:

- 45 (1) is assembled in a factory;  
 46 (2) is designed to be transported from the factory to another

- 1           site in one (1) or more units;
- 2           (3) is suitable for use as a dwelling in any season;
- 3           (4) is more than thirty-five (35) feet long; and
- 4           (5) either:
- 5                 (A) bears a seal certifying that the structure was built in
- 6                 compliance with the federal Manufactured Housing
- 7                 Construction and Safety Standards Law (42 U.S.C. 5401 et
- 8                 seq.); or
- 9                 (B) was manufactured before the effective date of the
- 10                federal Manufactured Housing Construction and Safety
- 11                Standards Law of 1974 (42 U.S.C. 5401 et seq.).
- 12           (b) "Mobile home", for purposes of IC 9-22-1.5, has the meaning set
- 13           forth in IC 6-6-5-1.
- 14           SECTION 30. IC 9-17-6-0.5 IS ADDED TO THE INDIANA CODE
- 15           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 16           1, 2013]: **Sec. 0.5. For purposes of this chapter, a reference to a**
- 17           **manufactured home must be construed to also refer to a mobile**
- 18           **home.**
- 19           SECTION 31. IC 9-17-6-17 IS ADDED TO THE INDIANA CODE
- 20           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 21           1, 2013]: **Sec. 17. (a) As used in this section, "federally related**
- 22           **mortgage loan" has the meaning set forth in 24 CFR 3500.2.**
- 23           (b) A purchase contract for a manufactured home that is subject
- 24           to section 1 of this chapter is subject to the following terms and
- 25           conditions:
- 26                 (1) The seller must provide a copy of the title to the
- 27                 manufactured home.
- 28                 (2) The contract must specify whether the seller or buyer is
- 29                 responsible for the payment of property taxes assessed against
- 30                 the manufactured home under IC 6-1.1-7.
- 31                 (3) If the contract specifies that the buyer is responsible for
- 32                 the payment of property taxes assessed against the
- 33                 manufactured home, the contract must provide for an escrow
- 34                 account that:
- 35                         (A) is established by the seller, or a person acting on behalf
- 36                         of the seller, for the benefit of the buyer;
- 37                         (B) is maintained by the seller, or a person acting on behalf
- 38                         of the seller, during the life of the contract;
- 39                         (C) is used during the life of the contract to pay property
- 40                         taxes assessed against the manufactured home; and
- 41                         (D) if the purchase contract constitutes a federally related
- 42                         mortgage loan, complies with the requirements for escrow
- 43                         accounts set forth in the federal Real Estate Settlement
- 44                         Procedures Act (12 U.S.C. 2601 et seq.), as in effect
- 45                         January 1, 2013.
- 46                 (4) The contract must be recorded in the county recorder's
- 47                 office.

1 SECTION 32. IC 16-41-27-31, AS AMENDED BY P.L.87-2005,  
2 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2013]: Sec. 31. Each mobile home community operator shall  
4 maintain a register open for ~~the inspection of~~ **by the township assessor**  
5 **or county assessor responsible for assessing mobile homes and**  
6 **manufactured homes located in the mobile home community under**  
7 **IC 6-1.1-7 and by the state department or the state department's**  
8 **representatives. ~~containing~~ The register must contain** the following  
9 **information** for each mobile home and manufactured home in a mobile  
10 home community:

- 11 (1) The names and ages of all occupants.
- 12 (2) The name of the owner of the mobile home or manufactured  
13 home.
- 14 (3) **A copy of the permit issued under IC 6-1.1-7 authorizing**  
15 **the movement of the mobile home or manufactured home**  
16 **from one (1) location to another or authorizing a transfer of**  
17 **the title to the mobile home or manufactured home."**

18 Page 26, between lines 4 and 5, begin a new paragraph and insert:  
19 "SECTION 35. IC 36-2-11-14.5 IS ADDED TO THE INDIANA  
20 CODE AS A NEW SECTION TO READ AS FOLLOWS  
21 [EFFECTIVE JULY 1, 2013]: Sec. 14.5. (a) **As used in this section,**  
22 **"manufactured home" has the meaning set forth in**  
23 **IC 9-13-2-96(b).**

24 (b) **As used in this section, "mobile home" has the meaning set**  
25 **forth in IC 6-1.1-7-1(b).**

26 (c) **A person must do the following to record a purchase**  
27 **contract that is subject to IC 9-17-6-17:**

- 28 (1) **Submit the following to the county recorder:**
  - 29 (A) **A copy of the title to the manufactured home or mobile**  
30 **home.**
  - 31 (B) **An affidavit stating whether the contract requires the**  
32 **seller or the buyer to pay the property taxes imposed on**  
33 **the manufactured home or mobile home.**

34 (2) **Pay any applicable recording fees.**  
35 (d) **The county recorder shall record a purchase contract**  
36 **submitted for recording under IC 9-17-6-17 by a person who**  
37 **complies with subsection (c). The county recorder shall do the**  
38 **following:**

- 39 (1) **Provide the following to the county treasurer with respect**  
40 **to each contract recorded under this section:**
  - 41 (A) **The copy of the title to the manufactured home or**  
42 **mobile home received by the county recorder under**  
43 **subsection (c)(1)(A).**
  - 44 (B) **The affidavit received by the county recorder under**  
45 **subsection (c)(1)(B).**
- 46 (2) **Notify the township assessor of the township in which the**

1           **mobile home is located, or to which the mobile home will be**  
2           **moved, that a contract for the sale of the mobile home has**  
3           **been recorded. If there is no township assessor for the**  
4           **township, the county recorder shall provide the notice**  
5           **required by this subdivision to the county assessor."**

6           Renumber all SECTIONS consecutively.  
          (Reference is to ESB 494 as printed April 2, 2013.)

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Representative Saunders