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# SENATE BILL No. 495

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1.

**Synopsis:** Property tax assessment date. Changes the assessment date for property to January 1 of the year in which the taxes are due, beginning with property taxes payable in 2016. Adjusts filing dates for personal property returns and deduction applications. Requires assessors to provide access to personal property tax returns and schedules on the Internet beginning in 2016. Allows the department of local government finance (DLGF) to require electronic data submission for personal property taxes beginning in 2016. Permits the DLGF to prescribe the assessed value reduction for a taxing unit to absorb the effects of estimated reduced property tax collections beginning in 2016. (Until 2016 the reduction may not exceed 2%.) Permits the DLGF to adopt emergency rules to implement the date change.

**Effective:** July 1, 2013.

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### Hershman

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January 14, 2013, read first time and referred to Committee on Appropriations.

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First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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## SENATE BILL No. 495

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 6-1.1-1-2 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. "Assessment date"  
3 means **the following:**

4 (1) For property taxes first due and payable after December  
5 31, 2015, January 1.

6 (2) For property taxes first due and payable before January  
7 1, 2016, the following:

8 (†) (A) March 1 for all tangible property, except mobile homes  
9 as defined in IC 6-1.1-7-1.

10 (‡) (B) January 15 for mobile homes as defined in  
11 IC 6-1.1-7-1.

12 **The term does not include March 1, 2015, or January 15, 2016.**

13 SECTION 2. IC 6-1.1-1-7 IS AMENDED TO READ AS  
14 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. "Filing date" means,  
15 **for property taxes first due and payable after December 31, 2015,**  
16 **January 15, and for property taxes first due and payable before**  
17 **January 1, 2016, May ~~15th~~ 15. The term does not include May 15,**



**2015.**

SECTION 3. IC 6-1.1-3-6, AS AMENDED BY P.L.146-2008, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. ~~Between the~~ **Not later than the** assessment date ~~and the filing date of for~~ each year, the appropriate township assessor, or the county assessor, if there is no or the township assessor for the township (if any), shall furnish each person whose personal property is subject to assessment for that year with ~~provide access to~~ **provide access to** a personal property return **on the assessor's Internet web site in a form and in a manner specified by the department of local government finance so that the return can be downloaded and used by a person to complete a personal property tax return.**

SECTION 4. IC 6-1.1-3-7.5, AS AMENDED BY P.L.172-2011, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7.5. (a) A taxpayer may file an amended personal property tax return, in conformity with the rules adopted by the department of local government finance, not more than six (6) months, if the filing date for the original personal property tax return is before May 15, 2011, or twelve (12) months, if the filing date for the original personal property tax return is after May 14, 2011, after the later of the following:

(1) The filing date for the original personal property tax return, if the taxpayer is not granted an extension in which to file under section 7 of this chapter.

(2) The extension date for the original personal property tax return, if the taxpayer is granted an extension under section 7 of this chapter.

(b) A tax adjustment related to an amended personal property tax return shall be made in conformity with rules adopted under IC 4-22-2 by the department of local government finance.

(c) If a taxpayer wishes to correct an error made by the taxpayer on the taxpayer's original personal property tax return, the taxpayer must file an amended personal property tax return under this section within the time required by subsection (a). A taxpayer may claim on an amended personal property tax return any adjustment or exemption that would have been allowable under any statute or rule adopted by the department of local government finance if the adjustment or exemption had been claimed on the original personal property tax return.

(d) Notwithstanding any other provision, if:

(1) a taxpayer files an amended personal property tax return under this section in order to correct an error made by the taxpayer on the taxpayer's original personal property tax return; and

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1 (2) the taxpayer is entitled to a refund of personal property taxes  
 2 paid by the taxpayer under the original personal property tax  
 3 return;

4 the taxpayer is not entitled to interest on the refund.

5 (e) If a taxpayer files an amended personal property tax return for  
 6 a year before July 16 of that year, the taxpayer shall pay taxes payable  
 7 in the immediately succeeding year based on the assessed value  
 8 reported on the amended return.

9 (f) If a taxpayer files an amended personal property tax return for a  
 10 year after ~~July~~ **March** 15 of that year, the taxpayer shall pay taxes  
 11 payable in **the current year, for property taxes first due and**  
 12 **payable after December 31, 2015, and in** the immediately succeeding  
 13 year, **for property taxes first due and payable before January 1,**  
 14 **2016**, based on the assessed value reported on the taxpayer's original  
 15 personal property tax return. Subject to subsection (l), a taxpayer that  
 16 paid taxes under this subsection is entitled to a credit in the amount of  
 17 taxes paid by the taxpayer on the remainder of:

18 (1) the assessed value reported on the taxpayer's original personal  
 19 property tax return; minus

20 (2) the finally determined assessed value that results from the  
 21 filing of the taxpayer's amended personal property tax return.

22 Except as provided in subsection (k), the county auditor may apply the  
 23 credit against the taxpayer's property taxes on personal property  
 24 payable in the year or years that immediately succeed the year in which  
 25 the taxes were paid, as applicable. The county is not required to pay  
 26 interest on any amounts that a taxpayer is entitled to receive as a credit  
 27 under this section.

28 (g) A county auditor may carry a credit to which the taxpayer is  
 29 entitled under subsection (f) forward to the immediately succeeding  
 30 year or years, as applicable, and use the credit against the taxpayer's  
 31 property taxes on personal property as follows:

32 (1) If the amount of the credit to which the taxpayer is initially  
 33 entitled under subsection (f) does not exceed twenty-five  
 34 thousand dollars (\$25,000), the county auditor may carry the  
 35 credit forward to the year immediately succeeding the year in  
 36 which the taxes were paid.

37 (2) If the amount of the credit to which the taxpayer is initially  
 38 entitled under subsection (f) exceeds twenty-five thousand dollars  
 39 (\$25,000), the county auditor may carry the credit forward for not  
 40 more than three (3) consecutive years immediately succeeding the  
 41 year in which the taxes were paid.

42 The credit is reduced each time the credit is applied to the taxpayer's

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1 property taxes on personal property in succeeding years by the amount  
2 applied.

3 (h) If an excess credit remains after the credit is applied in the final  
4 year to which the credit may be carried forward under subsection (g),  
5 the county auditor shall refund to the taxpayer the amount of any  
6 excess credit that remains after application of the credit under  
7 subsection (g) not later than December 31 of the final year to which the  
8 excess credit may be carried.

9 (i) The taxpayer is not required to file an application for:

10 (1) a credit under subsection (f) or (g); or

11 (2) a refund under subsection (h).

12 (j) Before August 1 of each year, the county auditor shall provide to  
13 each taxing unit in the county an estimate of the total amount of the  
14 credits under subsection (f) or (g) that will be applied against taxes  
15 imposed by the taxing unit that are payable in the immediately  
16 succeeding year.

17 (k) A county auditor may refund a credit amount to a taxpayer  
18 before the time the credit would otherwise be applied against property  
19 tax payments under this section.

20 (l) If a person:

21 (1) files an amended personal property tax return more than six  
22 (6) months, but less than twelve (12) months, after the filing date  
23 or (if the taxpayer is granted an extension under section 7 of this  
24 chapter) the extension date for the original personal property tax  
25 return being amended; and

26 (2) is entitled to a credit or refund as a result of the amended  
27 return;

28 the county auditor shall reduce the credit or refund payable to the  
29 person. The amount of the reduction is ten percent (10%) of the credit  
30 or refund amount.

31 SECTION 5. IC 6-1.1-12-44, AS AMENDED BY P.L.87-2009,  
32 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JULY 1, 2013]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

34 (1) that is submitted:

35 (A) as a paper form; or

36 (B) electronically;

37 on or before December 31 of a calendar year, to the county  
38 assessor by or on behalf of the purchaser of a homestead (as  
39 defined in section 37 of this chapter) assessed as real property;

40 (2) that is accurate and complete;

41 (3) that is approved by the county assessor as eligible for filing  
42 with the county auditor; and

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1 (4) that is filed:  
 2 (A) as a paper form; or  
 3 (B) electronically;  
 4 with the county auditor by or on behalf of the purchaser;  
 5 constitutes an application for the deductions provided by sections 1, 26,  
 6 29, 33, 34, and 37 of this chapter, with respect to property taxes first  
 7 due and payable **in the calendar year referred to in subdivision (1)**  
 8 **for property taxes first due and payable after December 31, 2015,**  
 9 **and** in the calendar year that immediately succeeds the calendar year  
 10 referred to in subdivision (1) **for property taxes that are first due**  
 11 **and payable before January 1, 2016.**  
 12 (b) Except as provided in subsection (c), if:  
 13 (1) the county auditor receives in a calendar year a sales  
 14 disclosure form that meets the requirements of subsection (a); and  
 15 (2) the homestead for which the sales disclosure form is submitted  
 16 is otherwise eligible for a deduction referred to in subsection (a);  
 17 the county auditor shall apply the deduction to the homestead for  
 18 property taxes first due and payable in the calendar year for which the  
 19 homestead qualifies under subsection (a) and in any later year in which  
 20 the homestead remains eligible for the deduction.  
 21 (c) Subsection (b) does not apply if the county auditor, after  
 22 receiving a sales disclosure form from or on behalf of a purchaser  
 23 under subsection (a)(4), determines that the homestead is ineligible for  
 24 the deduction.  
 25 SECTION 6. IC 6-1.1-17-0.5, AS AMENDED BY P.L.137-2012,  
 26 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2013]: Sec. 0.5. (a) For purposes of this section, "net assessed  
 28 value" means assessed value after the application of deductions,  
 29 exemptions, and abatements.  
 30 (b) The county auditor may exclude and keep separate on the tax  
 31 duplicate for taxes payable in a calendar year the net assessed value of  
 32 tangible property that meets the following conditions:  
 33 (1) The net assessed value of the property is at least nine percent  
 34 (9%) of the net assessed value of all tangible property subject to  
 35 taxation by a taxing district.  
 36 (2) The property is or has been part of a bankruptcy estate that is  
 37 subject to protection under the federal bankruptcy code.  
 38 (3) The owner of the property has discontinued all business  
 39 operations on the property.  
 40 (4) There is a high probability that the taxpayer will not pay  
 41 property taxes due on the property in the following year.  
 42 (c) This section does not limit, restrict, or reduce in any way the

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1 property tax liability on the property.

2 (d) For each taxing district located in the county, the county auditor  
3 may reduce for a calendar year the taxing district's net assessed value  
4 that is certified to the department of local government finance under  
5 section 1 of this chapter and used to set tax rates for the taxing district  
6 for taxes first due and payable in the immediately succeeding calendar  
7 year. The county auditor may reduce a taxing district's net assessed  
8 value under this subsection only to enable the taxing district to absorb  
9 the effects of reduced property tax collections in the immediately  
10 succeeding calendar year that are expected to result from any or a  
11 combination of the following:

12 (1) Successful appeals of the assessed value of property located  
13 in the taxing district.

14 (2) Deductions under IC 6-1.1-12-37 and IC 6-1.1-12-37.5 that  
15 result from the granting of applications for the standard deduction  
16 for the calendar year under IC 6-1.1-12-37 or IC 6-1.1-12-44 after  
17 the county auditor certifies net assessed value as described in this  
18 section.

19 (3) Deductions that result from the granting of applications for  
20 deductions for the calendar year under IC 6-1.1-12-44 after the  
21 county auditor certifies net assessed value as described in this  
22 section.

23 **(4) For an assessment date after December 31, 2015,**  
24 **deductions or exemptions granted under any other law after**  
25 **the county auditor certifies the assessed value as described in**  
26 **this section.**

27 ~~(4)~~ **(5) Reassessments of real property under IC 6-1.1-4-11.5.**

28 **(6) For an assessment date after December 31, 2015,**  
29 **forecasting errors in the estimation of the assessed value of**  
30 **property located in the taxing unit that is certified as**  
31 **described in this section.**

32 Not later than December 31 of each year, the county auditor shall send  
33 a certified statement, under the seal of the board of county  
34 commissioners, to the fiscal officer of each political subdivision of the  
35 county and to the department of local government finance. The  
36 certified statement must list any adjustments to the amount of the  
37 reduction under this subsection and the information submitted under  
38 section 1 of this chapter that are necessary. The county auditor shall  
39 keep separately on the tax duplicate the amount of any reductions made  
40 under this subsection. The maximum amount of the reduction  
41 authorized under this subsection is determined under subsection (e).

42 (e) **For assessment dates after December 31, 2015, the amount**

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1 **of the reduction in a taxing unit's assessed value for a calendar**  
 2 **year under subsection (d) may not exceed the percentage limit**  
 3 **prescribed by the department of local government finance for the**  
 4 **taxing unit for that calendar year. For assessment dates before**  
 5 **January 1, 2016,** the amount of the reduction in a taxing district's net  
 6 assessed value for a calendar year under subsection (d) may not exceed  
 7 two percent (2%) of the net assessed value of tangible property subject  
 8 to assessment in the taxing district in that calendar year.

9 (f) The amount of a reduction under subsection (d) may not be  
 10 offered in a proceeding before the:

- 11 (1) county property tax assessment board of appeals;
- 12 (2) Indiana board; or
- 13 (3) Indiana tax court;

14 as evidence that a particular parcel has been improperly assessed.

15 SECTION 7. IC 6-1.1-17-16, AS AMENDED BY P.L.137-2012,  
 16 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2013]: Sec. 16. (a) Subject to the limitations and requirements  
 18 prescribed in this section, the department of local government finance  
 19 may revise, reduce, or increase a political subdivision's budget by fund,  
 20 tax rate, or tax levy which the department reviews under section 8 or  
 21 10 of this chapter.

22 (b) Subject to the limitations and requirements prescribed in this  
 23 section, the department of local government finance may review,  
 24 revise, reduce, or increase the budget by fund, tax rate, or tax levy of  
 25 any of the political subdivisions whose tax rates compose the aggregate  
 26 tax rate within a political subdivision whose budget, tax rate, or tax  
 27 levy is the subject of an appeal initiated under this chapter.

28 (c) Except as provided in subsections (j) and (k), before the  
 29 department of local government finance reviews, revises, reduces, or  
 30 increases a political subdivision's budget by fund, tax rate, or tax levy  
 31 under this section, the department must hold a public hearing on the  
 32 budget, tax rate, and tax levy. The department of local government  
 33 finance shall hold the hearing in the county in which the political  
 34 subdivision is located. The department of local government finance  
 35 may consider the budgets by fund, tax rates, and tax levies of several  
 36 political subdivisions at the same public hearing. At least five (5) days  
 37 before the date fixed for a public hearing, the department of local  
 38 government finance shall give notice of the time and place of the  
 39 hearing and of the budgets by fund, levies, and tax rates to be  
 40 considered at the hearing. The department of local government finance  
 41 shall publish the notice in two (2) newspapers of general circulation  
 42 published in the county. However, if only one (1) newspaper of general

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1 circulation is published in the county, the department of local  
2 government finance shall publish the notice in that newspaper.

3 (d) Except as provided in subsection (i), IC 20-46, or IC 6-1.1-18.5,  
4 the department of local government finance may not increase a political  
5 subdivision's budget by fund, tax rate **(for budgets before January 1,**  
6 **2016)**, or tax levy to an amount which exceeds the amount originally  
7 fixed by the political subdivision. **For budgets after December 31,**  
8 **2015, the department of local government finance may increase or**  
9 **decrease a tax rate as necessary to raise the related tax levy**  
10 **certified by the department of local government finance. However,**  
11 **the tax rate may not be increased above any tax rate limitation**  
12 **imposed for a fund under any law.** However, if the department of  
13 local government finance determines that IC 5-3-1-2.3(b) applies to the  
14 tax rate, tax levy, or budget of the political subdivision, the maximum  
15 amount by which the department may increase the tax rate, tax levy, or  
16 budget is the amount originally fixed by the political subdivision, and  
17 not the amount that was incorrectly published or omitted in the notice  
18 described in IC 5-3-1-2.3(b). The department of local government  
19 finance shall give the political subdivision notification electronically  
20 in the manner prescribed by the department of local government  
21 finance specifying any revision, reduction, or increase the department  
22 proposes in a political subdivision's tax levy or tax rate. The political  
23 subdivision has ten (10) calendar days from the date the political  
24 subdivision receives the notice to provide a response electronically in  
25 the manner prescribed by the department of local government finance.  
26 The response may include budget reductions, reallocation of levies, a  
27 revision in the amount of miscellaneous revenues, and further review  
28 of any other item about which, in the view of the political subdivision,  
29 the department is in error. The department of local government finance  
30 shall consider the adjustments as specified in the political subdivision's  
31 response if the response is provided as required by this subsection and  
32 shall deliver a final decision to the political subdivision.

33 (e) The department of local government finance may not approve a  
34 levy for lease payments by a city, town, county, library, or school  
35 corporation if the lease payments are payable to a building corporation  
36 for use by the building corporation for debt service on bonds and if:

- 37 (1) no bonds of the building corporation are outstanding; or  
38 (2) the building corporation has enough legally available funds on  
39 hand to redeem all outstanding bonds payable from the particular  
40 lease rental levy requested.

41 (f) The department of local government finance shall certify its  
42 action to:

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- 1 (1) the county auditor;  
 2 (2) the political subdivision if the department acts pursuant to an  
 3 appeal initiated by the political subdivision;  
 4 (3) the taxpayer that initiated an appeal under section 13 of this  
 5 chapter, or, if the appeal was initiated by multiple taxpayers, the  
 6 first ten (10) taxpayers whose names appear on the statement filed  
 7 to initiate the appeal; and  
 8 (4) a taxpayer that owns property that represents at least ten  
 9 percent (10%) of the taxable assessed valuation in the political  
 10 subdivision.
- 11 (g) The following may petition for judicial review of the final  
 12 determination of the department of local government finance under  
 13 subsection (f):
- 14 (1) If the department acts under an appeal initiated by a political  
 15 subdivision, the political subdivision.  
 16 (2) If the department:  
 17 (A) acts under an appeal initiated by one (1) or more taxpayers  
 18 under section 13 of this chapter; or  
 19 (B) fails to act on the appeal before the department certifies its  
 20 action under subsection (f);  
 21 a taxpayer who signed the statement filed to initiate the appeal.  
 22 (3) If the department acts under an appeal initiated by the county  
 23 auditor under section 14 of this chapter, the county auditor.  
 24 (4) A taxpayer that owns property that represents at least ten  
 25 percent (10%) of the taxable assessed valuation in the political  
 26 subdivision.
- 27 The petition must be filed in the tax court not more than forty-five (45)  
 28 days after the department certifies its action under subsection (f).
- 29 (h) The department of local government finance is expressly  
 30 directed to complete the duties assigned to it under this section not later  
 31 than February 15th of each year for taxes to be collected during that  
 32 year.
- 33 (i) Subject to the provisions of all applicable statutes, the  
 34 department of local government finance may increase a political  
 35 subdivision's tax levy to an amount that exceeds the amount originally  
 36 fixed by the political subdivision if the increase is:
- 37 (1) requested in writing by the officers of the political  
 38 subdivision;  
 39 (2) either:  
 40 (A) based on information first obtained by the political  
 41 subdivision after the public hearing under section 3 of this  
 42 chapter; or

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1 (B) results from an inadvertent mathematical error made in  
2 determining the levy; and  
3 (3) published by the political subdivision according to a notice  
4 provided by the department.

5 (j) The department of local government finance shall annually  
6 review the budget by fund of each school corporation not later than  
7 April 1. The department of local government finance shall give the  
8 school corporation written notification specifying any revision,  
9 reduction, or increase the department proposes in the school  
10 corporation's budget by fund. A public hearing is not required in  
11 connection with this review of the budget.

12 (k) The department of local government finance may hold a hearing  
13 under subsection (c) only if the notice required in section 12 of this  
14 chapter is published at least ten (10) days before the date of the  
15 hearing.

16 SECTION 8. IC 6-1.1-22-9, AS AMENDED BY P.L.87-2009,  
17 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (b), the  
19 property taxes assessed for a year under this article are due in two (2)  
20 equal installments on:

21 (1) for property taxes first due and payable after December  
22 31, 2015, May 10 and November 10 of the year of the  
23 assessment; and

24 (2) for property taxes first due and payable before January 1,  
25 2016, May 10 and November 10 of the following year.

26 (b) Subsection (a) does not apply if any of the following apply to the  
27 property taxes assessed for the year under this article:

- 28 (1) Subsection (c).
- 29 (2) Subsection (d).
- 30 (3) IC 6-1.1-7-7.
- 31 (4) Section 9.5 of this chapter.
- 32 (5) Section 9.7 of this chapter.

33 (c) A county council may adopt an ordinance to require a person to  
34 pay the person's property tax liability in one (1) installment, if the tax  
35 liability for a particular year is less than twenty-five dollars (\$25). If the  
36 county council has adopted such an ordinance, then whenever a tax  
37 statement mailed under section 8.1 of this chapter shows that the  
38 person's property tax liability for a year is less than twenty-five dollars  
39 (\$25) for the property covered by that statement, the tax liability for  
40 that year is due in one (1) installment on May 10 of that year.

41 (d) If the county treasurer receives a copy of an appeal petition  
42 under IC 6-1.1-18.5-12(d) before the county treasurer mails or

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1 transmits statements under section 8.1 of this chapter, the county  
 2 treasurer may:

3 (1) mail or transmit the statements without regard to the pendency  
 4 of the appeal and, if the resolution of the appeal by the department  
 5 of local government finance results in changes in levies, mail or  
 6 transmit reconciling statements under subsection (e); or  
 7 (2) delay the mailing or transmission of statements under section  
 8 8.1 of this chapter so that:

9 (A) the due date of the first installment that would otherwise  
 10 be due under subsection (a) is delayed by not more than sixty  
 11 (60) days; and  
 12 (B) all statements reflect any changes in levies that result from  
 13 the resolution of the appeal by the department of local  
 14 government finance.

15 (e) A reconciling statement under subsection (d)(1) must indicate:  
 16 (1) the total amount due for the year;  
 17 (2) the total amount of the installments paid that did not reflect  
 18 the resolution of the appeal under IC 6-1.1-18.5-12(d) by the  
 19 department of local government finance;  
 20 (3) if the amount under subdivision (1) exceeds the amount under  
 21 subdivision (2), the adjusted amount that is payable by the  
 22 taxpayer:

23 (A) as a final reconciliation of all amounts due for the year;  
 24 and  
 25 (B) not later than:  
 26 (i) November 10; or  
 27 (ii) the date or dates established under section 9.5 of this  
 28 chapter; and  
 29 (4) if the amount under subdivision (2) exceeds the amount under  
 30 subdivision (1), that the taxpayer may claim a refund of the excess  
 31 under IC 6-1.1-26.

32 (f) If property taxes are not paid on or before the due date, the  
 33 penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent  
 34 taxes.

35 (g) Notwithstanding any other law, a property tax liability of less  
 36 than five dollars (\$5) is increased to five dollars (\$5). The difference  
 37 between the actual liability and the five dollar (\$5) amount that appears  
 38 on the statement is a statement processing charge. The statement  
 39 processing charge is considered a part of the tax liability.

40 (h) This subsection applies only if a statement for payment of  
 41 property taxes and special assessments by electronic mail is transmitted  
 42 to a person under section 8.1(h) of this chapter. If a response to the

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1 transmission of electronic mail to a person indicates that the electronic  
2 mail was not received, the county treasurer shall mail to the person a  
3 hard copy of the statement in the manner required by section 8.1(a) of  
4 this chapter for persons who do not opt to receive statements by  
5 electronic mail. The due date for the property taxes and special  
6 assessments under a statement mailed to a person under this subsection  
7 is the due date indicated in the statement transmitted to the person by  
8 electronic mail.

9 (i) In a county in which an authorizing ordinance is adopted under  
10 section 8.1(h) of this chapter, a person may direct the county treasurer  
11 to transmit a reconciling statement under subsection (d)(1) by  
12 electronic mail under section 8.1(h) of this chapter.

13 SECTION 9. IC 6-1.1-22.5-9, AS AMENDED BY P.L.172-2011,  
14 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (e) and  
16 section 12(b) of this chapter, tax liability billed on a provisional  
17 statement is due in two (2) equal installments on:

- 18 **(1) for property taxes first due and payable after December**
- 19 **31, 2015, May 10 and November 10 of the year of the**
- 20 **assessment date covered by the provisional statement; and**
- 21 **(2) for property taxes first due and payable before January 1,**
- 22 **2016, May 10 and November 10 of the year following the**
- 23 **assessment date covered by the provisional statement.**

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

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

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

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

SECTION 10. IC 6-1.1-31-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 14. The department of local government finance may adopt rules under IC 4-22-2 to permit or require a person to file by electronic data submission a personal property tax return or amended property tax return, including any supplemental documents or deduction applications required to be filed with a personal property tax return or amended tax return. The department may adopt rules under IC 4-22-2 to establish procedures to implement this section.**

SECTION 11. IC 6-1.1-35-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 14. (a) The department of local government finance may adopt emergency rules in the manner provided under IC 4-22-2-37.1 to establish deadlines for the completion of assessment duties and the transfer of information in 2016 among township assessors, county assessors, county auditors, and county treasurers in 2016 that are different from the dates specified by law to implement the timely issuance of property tax statements to taxpayers.**

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- 1       **(b) An emergency rule adopted under this section expires on the**
- 2 **earliest of the following:**
- 3       **(1) The date specified in the emergency rule.**
- 4       **(2) The date the emergency rule is amended or repealed by a**
- 5       **later rule adopted under IC 4-22-2-22.5 through IC 4-22-2-36,**
- 6       **or under IC 4-22-2-37.1.**
- 7       **(3) January 1, 2016.**
- 8       **(c) This section expires July 1, 2016.**

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