
SENATE BILL No. 522

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-6; IC 36-1-2; IC 36-2-9-20; IC 36-9-37.

Synopsis: Property tax deadlines and procedures. Changes for property taxation purposes: (1) the date a reassessment of a group of parcels in a particular class of real property begins to May 1; (2) the assessment and valuation date for property to January 1; (3) the personal property tax return filing date to March 1; (4) the date after which changes on an amended property tax roll over as a credit to a subsequent year to April 1; (5) the exemption filing date to April 1; (6) the deduction application filing date to June 1 (if the application is required by law to be filed with the county auditor) and April 1 (if the property is a mobile home or the application is required by law to be filed with a public official other than the county auditor); (7) the date assessment records are transferred to the auditor to June 1; and (8) the property tax installment dates to May 15 and November 15. Requires that property tax statements must be sent at least 20 days before the first installment is due. Requires the department of local government finance to certify to each county the assessed values tentatively determined for public utilities by June 1. Changes dates for the delivery of certain reports to the department of local government finance. Organizes deduction application procedures in a new chapter of law. Provides that eligibility for a deduction or exemption is determined on the assessment date and subsequent changes in owners or the property do not affect eligibility. Requires the legislative council to provide for the introduction of legislation in the 2014 session of the general assembly to make conforming amendments to provisions of the law not included in this act.

Effective: July 1, 2013.

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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. 522



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
 4 (1) ~~March~~ for all tangible property except mobile homes; as
 5 defined in IC 6-1.1-7-1;
 6 (2) ~~January 15~~ for mobile homes as defined in IC 6-1.1-7-1: **the**
 7 **date on which tangible property is assessed and valued for**
 8 **purposes of collecting ad valorem property taxes imposed for**
 9 **that date. The term refers to the date specified in**
 10 **IC 6-1.1-2-1.5.**
 11 SECTION 2. IC 6-1.1-1-7 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. "Filing date", ~~means~~
 13 ~~May 15th~~ for purposes of IC 6-1.1-3 and IC 6-1.1-16-1, **has the**
 14 **meaning set forth in IC 6-1.1-3-1.5.**
 15 SECTION 3. IC 6-1.1-1-7.3 IS ADDED TO THE INDIANA CODE
 16 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 17 1, 2013]: **Sec. 7.3. "First regular property tax installment due date"**



1 refers to the due date specified in IC 6-1.1-7-7(a) or
 2 IC 6-1.1-22-9(a) for the first installment payment of property taxes
 3 assessed for a year, regardless of whether a taxpayer is permitted
 4 under a law or an ordinance to pay an installment of property
 5 taxes on a different date.

6 SECTION 4. IC 6-1.1-1-16.5 IS ADDED TO THE INDIANA
 7 CODE AS A NEW SECTION TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2013]: **Sec. 16.5. "Second regular property
 9 tax installment due date"** refers to the due date specified in
 10 IC 6-1.1-7-7(a) or IC 6-1.1-22-9(a) for the second installment
 11 payment of property taxes assessed for a year, regardless of
 12 whether a taxpayer is permitted under a law or an ordinance to
 13 pay an installment of property taxes on a different date.

14 SECTION 5. IC 6-1.1-2-1.5 IS ADDED TO THE INDIANA CODE
 15 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 16 1, 2013]: **Sec. 1.5. (a) Except as provided in subsection (b), the
 17 annual assessment date for tangible property is:**

18 (1) **March 1 in a year ending before January 1, 2015; and**

19 (2) **January 1 in a year beginning after December 31, 2014.**

20 (b) **This subsection applies to mobile homes (including
 21 manufactured homes) subject to assessment under IC 6-1.1-7.
 22 Mobile homes are assessed in the year following the year
 23 containing the related assessment date for other property. The
 24 annual assessment date for mobile homes is:**

25 (1) **January 15 in a year ending before January 1, 2016; and**

26 (2) **January 1 in a year beginning after December 31, 2015.**

27 SECTION 6. IC 6-1.1-2-2 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 2. (a) All tangible
 29 property which is subject to assessment shall be assessed on a just
 30 valuation basis and in a uniform and equal manner.**

31 (b) **Personal property which is subject to assessment and taxation
 32 shall be assessed annually in the manner prescribed in this article.**

33 (c) **Real property which is subject to assessment and taxation shall
 34 be assessed in the manner and at the times prescribed in this article.**

35 (d) **This section applies to assessment dates described in section
 36 1.5(a)(2) and 1.5(b)(2) of this chapter. The true tax value of
 37 tangible property that is subject to assessment in a year shall be
 38 determined as of the assessment date in that year. Except as
 39 otherwise expressly provided by law enacted after July 1, 2013, a
 40 change in use, value, character, or ownership of tangible property
 41 after an assessment date shall not be considered in determining the
 42 true tax value of the tangible property for that assessment date.**



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1 SECTION 7. IC 6-1.1-3-1.5 IS ADDED TO THE INDIANA CODE
 2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 3 1, 2013]: **Sec. 1.5. As used in this chapter, "filing date" refers to the**
 4 **day in a year on which a personal property tax return is due for a**
 5 **particular assessment date in that year (disregarding any extension**
 6 **period that may be granted for the filing of the return and any**
 7 **period in which an amended return may be filed). The term refers**
 8 **to the following dates:**

9 (1) **May 15 for a personal property tax return due for an**
 10 **assessment date in a year ending before January 1, 2015; and**

11 (2) **March 1 for a personal property tax return due for an**
 12 **assessment date in a year ending after December 31, 2014.**

13 SECTION 8. IC 6-1.1-3-7.5, AS AMENDED BY P.L.172-2011,
 14 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2013]: Sec. 7.5. (a) A taxpayer may file an amended personal
 16 property tax return, in conformity with the rules adopted by the
 17 department of local government finance, not more than six (6) months,
 18 if the filing date for the original personal property tax return is before
 19 May 15, 2011, or twelve (12) months, if the filing date for the original
 20 personal property tax return is after May 14, 2011, after the later of the
 21 following:

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

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

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

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

39 (d) Notwithstanding any other provision, if:

40 (1) a taxpayer files an amended personal property tax return under
 41 this section in order to correct an error made by the taxpayer on
 42 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 **an assessment date in a year, before July 16 of that year**, the taxpayer
 7 shall pay taxes payable in the immediately succeeding year based on
 8 the assessed value reported on the amended return **as follows:**

9 (1) **If the assessment date occurs in a year ending before**
 10 **January 1, 2015, the taxpayer shall pay taxes based on the**
 11 **assessed values reported on an amended return only if the**
 12 **amended return is filed before July 16 of that year.**

13 (2) **If the assessment date occurs in a year ending after**
 14 **December 31, 2014, the taxpayer shall pay taxes based on the**
 15 **assessed values reported on the amended return only if the**
 16 **amended return is filed on or before April 1 of that year.**

17 (f) If a taxpayer files an amended personal property tax return for an
 18 **assessment date in a year after July 15 of that year for an assessment**
 19 **date in a year ending before January 1, 2015, and after April 1 of**
 20 **that year for an assessment date in a year beginning after**
 21 **December 31, 2014**, the taxpayer shall pay taxes payable in the
 22 immediately succeeding year based on the assessed value reported on
 23 the taxpayer's original personal property tax return. Subject to
 24 subsection (l), a taxpayer that paid taxes under this subsection is
 25 entitled to a credit in the amount of taxes paid by the taxpayer on the
 26 remainder of:

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

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

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

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

41 (1) If the amount of the credit to which the taxpayer is initially
 42 entitled under subsection (f) does not exceed twenty-five

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1 thousand dollars (\$25,000), the county auditor may carry the
 2 credit forward to the year immediately succeeding the year in
 3 which the taxes were paid.

4 (2) If the amount of the credit to which the taxpayer is initially
 5 entitled under subsection (f) exceeds twenty-five thousand dollars
 6 (\$25,000), the county auditor may carry the credit forward for not
 7 more than three (3) consecutive years immediately succeeding the
 8 year in which the taxes were paid.

9 The credit is reduced each time the credit is applied to the taxpayer's
 10 property taxes on personal property in succeeding years by the amount
 11 applied.

12 (h) If an excess credit remains after the credit is applied in the final
 13 year to which the credit may be carried forward under subsection (g),
 14 the county auditor shall refund to the taxpayer the amount of any
 15 excess credit that remains after application of the credit under
 16 subsection (g) not later than December 31 of the final year to which the
 17 excess credit may be carried.

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

- 19 (1) a credit under subsection (f) or (g); or
 20 (2) a refund under subsection (h).

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

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

29 (l) If a person:

- 30 (1) files an amended personal property tax return more than six
 31 (6) months, but less than twelve (12) months, after the filing date
 32 or (if the taxpayer is granted an extension under section 7 of this
 33 chapter) the extension date for the original personal property tax
 34 return being amended; and
 35 (2) is entitled to a credit or refund as a result of the amended
 36 return;

37 the county auditor shall reduce the credit or refund payable to the
 38 person. The amount of the reduction is ten percent (10%) of the credit
 39 or refund amount.

40 SECTION 9. IC 6-1.1-3-17, AS AMENDED BY P.L.146-2008,
 41 SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2013]: Sec. 17. (a) On or before June 1 of each year **that ends**

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1 **before January 1, 2016, and on or before May 1 of each year that**
 2 **begins after December 31, 2015,** each township assessor (if any) of a
 3 county shall deliver to the county assessor a list which states by taxing
 4 district the total of the personal property assessments as shown on the
 5 personal property returns filed with the township assessor on or before
 6 the filing date of that year and in a county with a township assessor
 7 under IC 36-6-5-1 in every township the township assessor shall deliver
 8 the lists to the county auditor as prescribed in subsection (b).

9 (b) On or before July 1 of each year **that ends before January 1,**
 10 **2016, and on or before June 1 of each year that begins after**
 11 **December 31, 2015,** each county assessor shall certify to the county
 12 auditor the assessment value of the personal property in every taxing
 13 district.

14 (c) The department of local government finance shall prescribe the
 15 forms required by this section.

16 SECTION 10. IC 6-1.1-4-4.2, AS ADDED BY P.L.112-2012,
 17 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2013]: Sec. 4.2. (a) The county assessor of each county shall,
 19 before July 1, 2013, and before ~~July~~ **May** 1 of every fourth year
 20 thereafter, prepare and submit to the department of local government
 21 finance a reassessment plan for the county. The following apply to a
 22 reassessment plan prepared and submitted under this section:

23 (1) The reassessment plan is subject to approval by the
 24 department of local government finance. The department of local
 25 government finance shall complete its review and approval of the
 26 reassessment plan before:

27 **(A) March 1, 2014; and**

28 **(B) January 1 of the each subsequent year following the that**
 29 **follows a** year in which the reassessment plan is submitted by
 30 the county.

31 (2) The department of local government finance shall determine
 32 the classes of real property to be used for purposes of this section.

33 (3) Except as provided in subsection (b), the reassessment plan
 34 must divide all parcels of real property in the county into four (4)
 35 different groups of parcels. Each group of parcels must contain
 36 approximately twenty-five percent (25%) of the parcels within
 37 each class of real property in the county.

38 (4) Except as provided in subsection (b), all real property in each
 39 group of parcels shall be reassessed under the county's
 40 reassessment plan once during each four (4) year cycle.

41 (5) The reassessment of a group of parcels in a particular class of
 42 real property shall begin on ~~July~~ **May** 1 of a year.

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1 (6) The reassessment of parcels:

2 (A) must include a physical inspection of each parcel of real
3 property in the group of parcels that is being reassessed; and

4 (B) shall be completed on or before ~~March~~ **January** 1 of the
5 year after the year in which the reassessment of the group of
6 parcels begins.

7 (7) For real property included in a group of parcels that is
8 reassessed, the reassessment is the basis for taxes payable in the
9 year following the year in which the reassessment is to be
10 completed.

11 (8) The reassessment plan must specify the dates by which the
12 assessor must submit land values under section 13.6 of this
13 chapter to the county property tax assessment board of appeals.

14 (9) Subject to review and approval by the department of local
15 government finance, the county assessor may modify the
16 reassessment plan.

17 (b) A county may submit a reassessment plan that provides for
18 reassessing more than twenty-five percent (25%) of all parcels of real
19 property in the county in a particular year. A plan may provide that all
20 parcels are to be reassessed in one (1) year. However, a plan must
21 cover a four (4) year period. All real property in each group of parcels
22 shall be reassessed under the county's reassessment plan once during
23 each reassessment cycle.

24 (c) The reassessment of the first group of parcels under a county's
25 reassessment plan shall begin on July 1, 2014, and shall be completed
26 on or before ~~March~~ **January** 1, 2015.

27 (d) The department of local government finance may adopt rules to
28 govern the reassessment of property under county reassessment plans.

29 SECTION 11. IC 6-1.1-4-4.6, AS AMENDED BY P.L.113-2010,
30 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JULY 1, 2013]: Sec. 4.6. (a) If a county assessor fails before July 2 of
32 a particular year **that ends before January 1, 2015, and before June**
33 **2 of a particular year that begins after December 31, 2014**, for
34 which an adjustment to the assessed value of real property applies
35 under section 4.5 of this chapter to prepare and deliver to the county
36 auditor a complete detailed list of all of the real property listed for
37 taxation in the county as required by IC 6-1.1-5-14 and at least one
38 hundred eighty (180) days have elapsed after the ~~July~~ + deadline
39 specified in IC 6-1.1-5-14 for ~~delivering the county assessor to~~
40 **deliver** the list, the department of local government finance may
41 develop annual adjustment factors under this section for that year. In
42 developing annual adjustment factors under this section, the

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1 department of local government finance shall use data in its possession
2 that is obtained from:

- 3 (1) the county assessor; or
4 (2) any of the sources listed in the rule, including county or state
5 sales data, government studies, ratio studies, cost and depreciation
6 tables, and other market analyses.

7 (b) Using the data described in subsection (a), the department of
8 local government finance shall propose to establish annual adjustment
9 factors for the affected tax districts for one (1) or more of the classes
10 of real property. The proposal may provide for the equalization of
11 annual adjustment factors in the affected township or county and in
12 adjacent areas. The department of local government finance shall issue
13 notice and provide opportunity for hearing in accordance with
14 IC 6-1.1-14-4 and IC 6-1.1-14-9, as applicable, before issuing final
15 annual adjustment factors.

16 (c) The annual adjustment factors finally determined by the
17 department of local government finance after the hearing required
18 under subsection (b) apply to the annual adjustment of real property
19 under section 4.5 of this chapter for:

- 20 (1) the assessment date; and
21 (2) the real property;

22 specified in the final determination of the department of local
23 government finance.

24 SECTION 12. IC 6-1.1-4-5, AS AMENDED BY P.L.112-2012,
25 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2013]: Sec. 5.(a) A petition for the reassessment of a real
27 property that is subject to reassessment under section 4 of this chapter
28 and situated within a township may be filed with the department of
29 local government finance on or before:

- 30 **(1) March 31st of any year beginning before January 1, 2015,**
31 **which is not a general election year and in which no general**
32 **reassessment of real property is made; or**
33 **(2) January 31 of any year beginning after December 31,**
34 **2014, that is not a general election year and in which no**
35 **general reassessment of real property is made.**

36 A petition for reassessment of real property applies only to the most
37 recent real property assessment date.

38 (b) The petition for reassessment must be signed by not less than the
39 following percentage of all the owners of taxable real property who
40 reside in the township:

- 41 (1) fifteen percent (15%) for a township which does not contain
42 an incorporated city or town;

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- 1 (2) five percent (5%) for a township containing all or part of an
- 2 incorporated city or town which has a population of five thousand
- 3 (5,000) or less;
- 4 (3) four percent (4%) for a township containing all or part of an
- 5 incorporated city which has a population of more than five
- 6 thousand (5,000) but not exceeding ten thousand (10,000);
- 7 (4) three percent (3%) for a township containing all or part of an
- 8 incorporated city which has a population of more than ten
- 9 thousand (10,000) but not exceeding fifty thousand (50,000);
- 10 (5) two percent (2%) for a township containing all or part of an
- 11 incorporated city which has a population of more than fifty
- 12 thousand (50,000) but not exceeding one hundred fifty thousand
- 13 (150,000); or
- 14 (6) one percent (1%) for a township containing all or part of an
- 15 incorporated city which has a population of more than one
- 16 hundred fifty thousand (150,000).

17 The signatures on the petition must be verified by the oath of one (1)

18 or more of the signers. A certificate of the county auditor stating that

19 the signers constitute the required number of resident owners of taxable

20 real property of the township must accompany the petition.

21 (c) Upon receipt of a petition under subsection (a), the department

22 of local government finance may order a reassessment under section 9

23 of this chapter or conduct a reassessment under section 31.5 of this

24 chapter.

25 SECTION 13. IC 6-1.1-4-9, AS AMENDED BY P.L.112-2012,

26 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

27 JULY 1, 2013]: Sec. 9. In order to maintain a just and equitable

28 valuation of real property, the department of local government finance

29 may adopt a resolution declaring its belief that it is necessary to

30 reassess all or a portion of the real property located within this state. If

31 the department of local government finance adopts a reassessment

32 resolution and if either a township or a larger area is involved (for

33 assessments before ~~March~~ **January 1, 2015**) or one (1) or more groups

34 of parcels under the county's reassessment plan are involved (for

35 assessments after ~~February 28, 2015~~, **December 31, 2014**), the

36 department shall hold a hearing concerning the necessity for the

37 reassessment at the courthouse of the county in which the property is

38 located. The department of local government finance shall give notice

39 of the time and place of the hearing in the manner provided in section

40 10 of this chapter. After the hearing, or if the area involved is less than

41 a township (for assessments before ~~March~~ **January 1, 2015**) or is less

42 than one (1) group of parcels under the county's reassessment plan (for

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1 assessments after ~~February 28, 2015~~; **December 31, 2014**), after the
2 adoption of the resolution of the department of local government
3 finance, the department may order any reassessment it deems
4 necessary. The order shall specify the time within which the
5 reassessment must be completed and the date the reassessment will
6 become effective.

7 SECTION 14. IC 6-1.1-4-11.5, AS ADDED BY P.L.90-2009,
8 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2013]: Sec. 11.5. (a) This section applies to one (1) or more
10 parcels of real property in a county that:

- 11 (1) are permanently flooded or to which access over land is
12 permanently prevented by flooding; and
- 13 (2) are not being used for agricultural purposes.

14 (b) The owner of one (1) or more parcels referred to in subsection
15 (a) may petition the county assessor for a reassessment of the parcel or
16 parcels. Upon receipt of the petition, the county assessor shall:

- 17 (1) cause a survey to be made of the parcel or parcels; and
- 18 (2) if the parcel or parcels meet the description of subsection (a),
19 order a reassessment of the parcel or parcels.

20 (c) If the flooding referred to in subsection (a) occurs **on or** before
21 ~~May 1~~ **the first regular property tax installment due date** of a
22 calendar year (the "current year") and after the immediately preceding
23 ~~November 1~~ **second regular property tax installment due date** and
24 a petition under subsection (b) is filed not later than December 31 of
25 the current year:

- 26 (1) the reassessment ordered under subsection (b):
 - 27 (A) takes effect for:
 - 28 (I) the assessment date in the current year; and
 - 29 (ii) the assessment date in the calendar year that
30 immediately precedes the current year; and
 - 31 (B) treats the parcel or parcels for those assessment dates as:
 - 32 (I) being permanently flooded; or
 - 33 (ii) having overland access permanently prevented by
34 flooding;
- 35 (2) the property taxes first due and payable in the current year
36 with respect to the parcel or parcels are determined based on the
37 reassessment; and
- 38 (3) the property taxes first due and payable in the calendar year
39 that immediately succeeds the current year with respect to the
40 parcel or parcels are determined based on the reassessment.

41 (d) If the flooding referred to in subsection (a) occurs after ~~May 1~~
42 **the first regular property tax installment due date** of the current

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1 year and ~~on or before November 1~~ **the second regular property tax**
2 **installment due date** of the current year and the petition under
3 subsection (b) is filed not later than December 31 of the current year:

- 4 (1) subsection (c)(1) and (c)(3) apply; and
- 5 (2) only:
 - 6 (A) the second installment of property taxes under
 - 7 IC 6-1.1-22-9(a) first due and payable in the current year with
 - 8 respect to the parcel or parcels; or
 - 9 (B) if property taxes are payable by a method other than two
 - 10 (2) annual installments, one-half (1/2) of the property tax
 - 11 liability for property taxes first due and payable in the current
 - 12 year with respect to the parcel or parcels;
 - 13 is determined based on the reassessment.

- 14 (e) This subsection applies only if:
 - 15 (1) the county assessor orders a reassessment under subsection
 - 16 (b); and
 - 17 (2) the property owner pays property taxes in the current year with
 - 18 respect to the parcel or parcels based on the assessment that
 - 19 applied before the ordered reassessment.

20 The property owner is entitled to a refund of property taxes based on
21 the difference in the amount of property taxes paid and the amount of
22 property taxes determined based on the ordered reassessment. A
23 property owner is not required to apply for a refund due under this
24 section. The county auditor shall, without an appropriation being
25 required, issue a warrant to the property owner payable from the county
26 general fund for the amount of the refund, if any, due the property
27 owner.

- 28 (f) If:
 - 29 (1) the county assessor orders a reassessment under subsection
 - 30 (b); and
 - 31 (2) when the reassessment is completed the property owner has
 - 32 not paid property taxes in the current year with respect to the
 - 33 parcel or parcels based on the assessment that applied before the
 - 34 ordered reassessment;

35 the county treasurer shall issue to the property owner tax statements
36 that reflect property taxes determined based on the reassessment.

- 37 (g) The county assessor shall specify in an order under subsection
38 (b) the time within which the reassessment must be completed and the
39 date on which the reassessment takes effect.

- 40 (h) A reassessment under this section for an assessment date
41 continues to apply for subsequent assessment dates until the assessor:
42 (1) determines that circumstances have changed sufficiently to

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1 warrant another reassessment of the property; and
 2 (2) reassesses the property based on the determination under
 3 subdivision (1).
 4 (i) The county auditor and county treasurer shall publish notice of
 5 the availability of a reassessment under this section in accordance with
 6 IC 5-3-1.
 7 SECTION 15. IC 6-1.1-4-21.4, AS ADDED BY P.L.112-2012,
 8 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2013]: Sec. 21.4. (a) The appraisals of the parcels in a group
 10 under a county's reassessment plan prepared under section 4.2 of this
 11 chapter that are subject to taxation must be completed as follows:
 12 (1) The appraisal of one-third (1/3) of the parcels shall be
 13 completed before ~~October~~ **August** 1 of the year in which the
 14 group's reassessment under the county reassessment plan begins.
 15 (2) The appraisal of two-thirds (2/3) of the parcels shall be
 16 completed before ~~January~~ **November** 1 of the year ~~following the~~
 17 ~~year~~ in which the group's reassessment under the county
 18 reassessment plan begins.
 19 (3) The appraisal of all the parcels shall be completed before
 20 ~~March~~ **January** 1 of the year following the year in which the
 21 group's reassessment under the county reassessment plan begins.
 22 (b) If a county assessor employs a professional appraiser or a
 23 professional appraisal firm to make real property appraisals of a group
 24 of parcels under a county's reassessment plan, the professional
 25 appraiser or appraisal firm must file appraisal reports with the county
 26 assessor by the dates set forth in subsection (a).
 27 SECTION 16. IC 6-1.1-4-25, AS AMENDED BY P.L.146-2008,
 28 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2013]: Sec. 25. (a) Each township assessor and each county
 30 assessor shall keep the assessor's reassessment data and records current
 31 by securing the necessary field data and by making changes in the
 32 assessed value of real property as changes occur in the use of the real
 33 property. The township or county assessor's records shall at all times
 34 show the assessed value of real property in accordance with this
 35 chapter. The township assessor shall ensure that the county assessor
 36 has full access to the assessment records maintained by the township
 37 assessor.
 38 (b) The township assessor (if any) in a county having a consolidated
 39 city, the county assessor if there are no township assessors in a county
 40 having a consolidated city, or the county assessor in every other county,
 41 shall:
 42 (1) maintain an electronic data file of:

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1 (A) the parcel characteristics and parcel assessments of all
 2 parcels; and
 3 (B) the personal property return characteristics and
 4 assessments by return;
 5 for each township in the county as of each assessment date;
 6 (2) maintain the electronic file in a form that formats the
 7 information in the file with the standard data, field, and record
 8 coding required and approved by:
 9 (A) the legislative services agency; and
 10 (B) the department of local government finance;
 11 (3) transmit the data in the file with respect to the assessment date
 12 of each year before October 1 of ~~the~~ a year **ending before**
 13 **January 1, 2015, and before September 1 of a year beginning**
 14 **after December 31, 2014,** to:
 15 (A) the legislative services agency; and
 16 (B) the department of local government finance;
 17 in a manner that meets the data export and transmission
 18 requirements in a standard format, as prescribed by the office of
 19 technology established by IC 4-13.1-2-1 and approved by the
 20 legislative services agency; and
 21 (4) resubmit the data in the form and manner required under this
 22 subsection, upon request of the legislative services agency or the
 23 department of local government finance, if data previously
 24 submitted under this subsection does not comply with the
 25 requirements of this subsection, as determined by the legislative
 26 services agency or the department of local government finance.
 27 An electronic data file maintained for a particular assessment date may
 28 not be overwritten with data for a subsequent assessment date until a
 29 copy of an electronic data file that preserves the data for the particular
 30 assessment date is archived in the manner prescribed by the office of
 31 technology established by IC 4-13.1-2-1 and approved by the
 32 legislative services agency.
 33 SECTION 17. IC 6-1.1-4-39, AS AMENDED BY P.L.146-2012,
 34 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2013]: Sec. 39. (a) For assessment dates after February 28,
 36 2005, except as provided in subsections (c) and (e), the true tax value
 37 of real property regularly used to rent or otherwise furnish residential
 38 accommodations for periods of thirty (30) days or more and that has
 39 more than four (4) rental units is the lowest valuation determined by
 40 applying each of the following appraisal approaches:
 41 (1) Cost approach that includes an estimated reproduction or
 42 replacement cost of buildings and land improvements as of the

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1 date of valuation together with estimates of the losses in value
 2 that have taken place due to wear and tear, design and plan, or
 3 neighborhood influences.

4 (2) Sales comparison approach, using data for generally
 5 comparable property.

6 (3) Income capitalization approach, using an applicable
 7 capitalization method and appropriate capitalization rates that are
 8 developed and used in computations that lead to an indication of
 9 value commensurate with the risks for the subject property use.

10 (b) The gross rent multiplier method is the preferred method of
 11 valuing:

12 (1) real property that has at least one (1) and not more than four

13 (4) rental units; and

14 (2) mobile homes assessed under IC 6-1.1-7.

15 (c) A township assessor (if any) or the county assessor is not
 16 required to appraise real property referred to in subsection (a) using the
 17 three (3) appraisal approaches listed in subsection (a) if the assessor
 18 and the taxpayer agree before notice of the assessment is given to the
 19 taxpayer under section 22 of this chapter to the determination of the
 20 true tax value of the property by the assessor using one (1) of those
 21 appraisal approaches.

22 (d) To carry out this section, the department of local government
 23 finance may adopt rules for assessors to use in gathering and
 24 processing information for the application of the income capitalization
 25 method and the gross rent multiplier method. If a taxpayer wishes to
 26 have the income capitalization method or the gross rent multiplier
 27 method used in the initial formulation of the assessment of the
 28 taxpayer's property, the taxpayer must submit the necessary information
 29 to the assessor not later than the ~~March 1~~ assessment date. However,
 30 the taxpayer is not prejudiced in any way and is not restricted in
 31 pursuing an appeal, if the data is not submitted by ~~March 1~~ **the**
 32 **assessment date**. A taxpayer must verify under penalties for perjury
 33 any information provided to the township or county assessor for use in
 34 the application of either method. All information related to earnings,
 35 income, profits, losses, or expenditures that is provided to the assessor
 36 under this section is confidential under IC 6-1.1-35-9 to the same
 37 extent as information related to earnings, income, profits, losses, or
 38 expenditures of personal property is confidential under IC 6-1.1-35-9.

39 (e) The true tax value of low income rental property (as defined in
 40 section 41 of this chapter) is not determined under subsection (a). The
 41 assessment method prescribed in section 41 of this chapter is the
 42 exclusive method for assessment of that property. This subsection does

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1 not impede any rights to appeal an assessment.
 2 SECTION 18. IC 6-1.1-5-14, AS AMENDED BY P.L.146-2008,
 3 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 4 JULY 1, 2013]: Sec. 14. (a) Not later than:
 5 (1) May 15 in each calendar year ending before January 1,
 6 2016; and
 7 (2) May 1 in each calendar year ending after December 31,
 8 2015;
 9 each township assessor in the county (if any) shall prepare and deliver
 10 to the county assessor a detailed list of the real property listed for
 11 taxation in the township.
 12 (b) On or before:
 13 (1) July 1 of each calendar year ending before January 1, 2016;
 14 and
 15 (2) June 1 in each calendar year ending after December 31,
 16 2015;
 17 each county assessor shall, under oath, prepare and deliver to the
 18 county auditor a detailed list of the real property listed for taxation in
 19 the county. The county assessor shall prepare the list in the form
 20 prescribed by the department of local government finance.
 21 SECTION 19. IC 6-1.1-5.5-3, AS AMENDED BY P.L.1-2009,
 22 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2013]: Sec. 3. (a) For purposes of this section, "party"
 24 includes:
 25 (1) a seller of property that is exempt under the seller's ownership;
 26 or
 27 (2) a purchaser of property that is exempt under the purchaser's
 28 ownership;
 29 from property taxes under IC 6-1.1-10.
 30 (b) Subject to subsections (g) and (h), before filing a conveyance
 31 document with the county auditor under IC 6-1.1-5-4, all the parties to
 32 the conveyance must do the following:
 33 (1) Complete and sign a sales disclosure form as prescribed by the
 34 department of local government finance under section 5 of this
 35 chapter. All the parties may sign one (1) form, or if all the parties
 36 do not agree on the information to be included on the completed
 37 form, each party may sign and file a separate form. For
 38 conveyance transactions involving more than two (2) parties, one
 39 (1) transferor and one (1) transferee signing the sales disclosure
 40 form is sufficient.
 41 (2) Before filing a sales disclosure form with the county auditor,
 42 submit the sales disclosure form to the county assessor. The

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1 county assessor must review the accuracy and completeness of
 2 each sales disclosure form submitted immediately upon receipt of
 3 the form and, if the form is accurate and complete, stamp or
 4 otherwise approve the form as eligible for filing with the county
 5 auditor and return the form to the appropriate party for filing with
 6 the county auditor. If multiple forms are filed in a short period,
 7 the county assessor shall process the forms as quickly as possible.
 8 For purposes of this subdivision, a sales disclosure form is
 9 considered to be accurate and complete if:

10 (A) the county assessor does not have substantial evidence
 11 when the form is reviewed under this subdivision that
 12 information in the form is inaccurate; and

13 (B) both of the following conditions are satisfied:

14 (I) The form contains the information required by section
 15 5(a)(1) through 5(a)(16) of this chapter as that section
 16 applies to the conveyance transaction, subject to the
 17 obligation of a party to furnish or correct that information in
 18 the manner required by and subject to the penalty provisions
 19 of section 12 of this chapter. The form may not be rejected
 20 for failure to contain information other than that required by
 21 section 5(a)(1) through 5(a)(16) of this chapter.

22 (ii) The form is submitted to the county assessor in a format
 23 usable to the county assessor.

24 (3) File the sales disclosure form with the county auditor.

25 (c) The auditor shall review each sales disclosure form and process
 26 any deduction for which the form serves as an application under
 27 IC 6-1.1-12-44. The auditor shall forward each sales disclosure form
 28 to the county assessor. The county assessor shall verify the assessed
 29 valuation of the property for the assessment date to which the
 30 application applies and transmit that assessed valuation to the auditor.
 31 The county assessor shall retain the forms for five (5) years. The county
 32 assessor shall forward the sales disclosure form data to the department
 33 of local government finance and the legislative services agency in an
 34 electronic format specified jointly by the department of local
 35 government finance and the legislative services agency **on or before**
 36 **April 1 in a year ending before January 1, 2015, and on or before**
 37 **February 1 in a year beginning after December 31, 2014.** The
 38 county assessor shall forward a copy of the sales disclosure forms to
 39 the township assessors in the county. The forms may be used by the
 40 county assessing officials, the department of local government finance,
 41 and the legislative services agency for the purposes established in
 42 IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules

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1 under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized
2 purpose.

3 (d) In a county containing a consolidated city, the auditor shall
4 review each sales disclosure form and process any deduction for which
5 the form serves as an application under IC 6-1.1-12-44. The auditor
6 shall forward the sales disclosure form to the appropriate township
7 assessor (if any). The township assessor shall verify the assessed
8 valuation of the property for the assessment date to which the
9 application applies and transmit that assessed valuation to the auditor.
10 The township or county assessor shall forward the sales disclosure form
11 to the department of local government finance and the legislative
12 services agency in an electronic format specified jointly by the
13 department of local government finance and the legislative services
14 agency. The forms may be used by the county assessing officials, the
15 county auditor, the department of local government finance, and the
16 legislative services agency for the purposes established in
17 IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules
18 under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized
19 purpose.

20 (e) If a sales disclosure form includes the telephone number or
21 Social Security number of a party, the telephone number or Social
22 Security number is confidential.

23 (f) County assessing officials, county auditors, and other local
24 officials may not establish procedures or requirements concerning sales
25 disclosure forms that substantially differ from the procedures and
26 requirements of this chapter.

27 (g) Except as provided in subsection (h), a separate sales disclosure
28 form is required for each parcel conveyed, regardless of whether more
29 than one (1) parcel is conveyed under a single conveyance document.

30 (h) Only one (1) sales disclosure form is required for the
31 conveyance under a single conveyance document of two (2) or more
32 contiguous parcels located entirely within a single taxing district.

33 SECTION 20. IC 6-1.1-7-7, AS AMENDED BY P.L.3-2008,
34 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2013]: Sec. 7. (a) The owner of a mobile home on the
36 assessment date of a year is liable for the taxes imposed upon the
37 mobile home for that year. Except as provided in subsection (b), the
38 owner shall pay the taxes in two (2) equal, semi-annual installments.
39 These semi-annual installments are due on:

- 40 (1) May 10 and November 10 of the year of assessment, **if the**
41 **assessment date is in a year ending before January 1, 2016;**
42 **and**

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(2) May 15 and November 15 of the year of assessment, if the assessment date is in a year beginning after December 31, 2015.

(b) A county council may adopt an ordinance to require an owner to pay ~~his~~ **the owner's** property tax liability for ~~his~~ **the owner's** mobile home in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under IC 6-1.1-22-8.1 shows that an owner's property tax liability for a particular year for a mobile home is less than twenty-five dollars (\$25), the owner shall pay the entire tax liability for the mobile home for that year on **or before** May ~~10~~ **15** of that year.

SECTION 21. IC 6-1.1-8-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 27. (a) **On or before June 1 of each year, the department of local government finance shall:**

- (1) make a tentative determination of the distributable property assessed values that are distributable to each taxing unit in Indiana based on the tentative distributable property assessed values determined under section 26 of this chapter; and**
- (2) certify to the county assessor and the county auditor of each county the distributable property assessed values that the department tentatively determines are distributable to the taxing districts of the county.**

The county auditor may use the tentative assessed values received under this subsection in preparation of the certified statement required under IC 6-1.1-17-1. The county auditor shall designate these values as tentative assessment values in the certified statement.

(b) As soon as the department of local government finance determines its final assessments of distributable property, the department shall certify to the county assessor and the county auditor of each county the distributable property assessed values which the department determines are distributable to the taxing districts of the county. In addition, if a public utility company has appealed the department of local government finance's final assessment of the company's distributable property, the department shall notify the county auditor of the appeal.

~~(b)~~ (c) The county assessor shall review the department of local government finance's certification **under subsection (b)** to determine if any of a public utility company's property which has a definite situs

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1 in the county has been omitted. The county auditor shall enter for
2 taxation the assessed valuation of a public utility company's
3 distributable property which the department distributes to a taxing
4 district of the county.

5 SECTION 22. IC 6-1.1-11-1.5 IS ADDED TO THE INDIANA
6 CODE AS A NEW SECTION TO READ AS FOLLOWS
7 [EFFECTIVE JULY 1, 2013]: **Sec. 1.5. (a) This section applies to an
8 exemption for:**

9 **(1) an assessment date for property other than a mobile home
10 assessed under IC 6-1.1-7 that occurs in a year that begins
11 after December 31, 2014; and**

12 **(2) an assessment date for a mobile home (including a
13 manufactured home) assessed under IC 6-1.1-7 that occurs in
14 a year that begins after December 31, 2015.**

15 **(b) An award of an exemption from property taxation for
16 tangible property for a particular assessment date must be based
17 on the tangible property's eligibility of the exemption on that
18 assessment date. An act occurring after the assessment date,
19 including a change in:**

20 **(1) use, value, character, or ownership of the tangible
21 property; or**

22 **(2) the age, disability, or income of any owner, contract buyer,
23 or possessor of tangible property;**

24 **does not affect the eligibility of the tangible property for an
25 exemption for that assessment date.**

26 SECTION 23. IC 6-1.1-11-3, AS AMENDED BY P.L.146-2008,
27 SECTION 107, IS AMENDED TO READ AS FOLLOWS
28 [EFFECTIVE JULY 1, 2013]: **Sec. 3. (a) Subject to subsections (e), (f),
29 and (g), an owner of tangible property who wishes to obtain an
30 exemption from property taxation shall file a certified application in
31 duplicate with the county assessor of the county in which the property
32 that is the subject of the exemption is located. The application must be
33 filed annually on or before:**

34 **(1) May 15 on forms prescribed by the department of local
35 government finance, if the application is filed for an assessment
36 date in a year that ends before January 1, 2015; and**

37 **(2) April 1 of the year containing the assessment date, if the
38 application is filed in a year that begins after December 31,
39 2014.**

40 Except as provided in sections 1, 3.5, and 4 of this chapter, the
41 application applies only for the taxes imposed for the year for which
42 the application is filed.

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- 1 (b) The authority for signing an exemption application may not be
- 2 delegated by the owner of the property to any other person except by
- 3 an executed power of attorney.
- 4 (c) An exemption application which is required under this chapter
- 5 shall contain the following information:
- 6 (1) A description of the property claimed to be exempt in
- 7 sufficient detail to afford identification.
- 8 (2) A statement showing the ownership, possession, and use of
- 9 the property.
- 10 (3) The grounds for claiming the exemption.
- 11 (4) The full name and address of the applicant.
- 12 (5) For the year that ends on the assessment date of the property,
- 13 identification of:
- 14 (A) each part of the property used or occupied; and
- 15 (B) each part of the property not used or occupied;
- 16 for one (1) or more exempt purposes under IC 6-1.1-10 during the
- 17 time the property is used or occupied.
- 18 (6) Any additional information which the department of local
- 19 government finance may require.
- 20 (d) A person who signs an exemption application shall attest in
- 21 writing and under penalties of perjury that, to the best of the person's
- 22 knowledge and belief, a predominant part of the property claimed to be
- 23 exempt is not being used or occupied in connection with a trade or
- 24 business that is not substantially related to the exercise or performance
- 25 of the organization's exempt purpose.
- 26 (e) An owner must file with an application for exemption of real
- 27 property under subsection (a) or section 5 of this chapter a copy of the
- 28 assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation
- 29 of the assessed value of the real property for the assessment date for
- 30 which the exemption is claimed. Upon receipt of the exemption
- 31 application, the county assessor shall examine that record and
- 32 determine if the real property for which the exemption is claimed is
- 33 properly assessed. If the county assessor determines that the real
- 34 property is not properly assessed, the county assessor shall:
- 35 (1) properly assess the real property or direct the township
- 36 assessor to properly assess the real property; and
- 37 (2) notify the county auditor of the proper assessment or direct the
- 38 township assessor to notify the county auditor of the proper
- 39 assessment.
- 40 (f) If the county assessor determines that the applicant has not filed
- 41 with an application for exemption a copy of the record referred to in
- 42 subsection (e), the county assessor shall notify the applicant in writing

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1 of that requirement. The applicant then has thirty (30) days after the
 2 date of the notice to comply with that requirement. The county property
 3 tax assessment board of appeals shall deny an application described in
 4 this subsection if the applicant does not comply with that requirement
 5 within the time permitted under this subsection. **After December 31,**
 6 **2014, the notice required by this subsection must be sent not later**
 7 **than April 25 in the year that it is required.**

8 (g) This subsection applies whenever a law requires an exemption
 9 to be claimed on or in an application accompanying a personal property
 10 tax return. The claim or application may be filed on or with a personal
 11 property tax return not more than thirty (30) days after the filing date
 12 for the personal property tax return, regardless of whether an extension
 13 of the filing date has been granted under IC 6-1.1-3-7.

14 SECTION 24. IC 6-1.1-11-3.5 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3.5. (a) A not-for-profit
 16 corporation that seeks an exemption provided by IC 6-1.1-10 for 2000
 17 or for a year that follows 2000 by a multiple of two (2) years must file
 18 an application for the exemption in that year. However, if a
 19 not-for-profit corporation seeks an exemption provided by IC 6-1.1-10
 20 for a year not specified in this subsection and the corporation did not
 21 receive the exemption for the preceding year, the corporation must file
 22 an application for the exemption in the year for which the exemption
 23 is sought. The not-for-profit corporation must file each exemption
 24 application in the manner (other than the requirement for filing
 25 annually) prescribed in section 3 of this chapter.

26 (b) A not-for-profit corporation that receives an exemption provided
 27 under IC 6-1.1-10 for a particular year that remains eligible for the
 28 exemption for the following year is only required to file a statement to
 29 apply for the exemption in the years specified in subsection (a), if the
 30 use of the not-for-profit corporation's property remains unchanged.

31 (c) A not-for-profit corporation that receives an exemption provided
 32 under IC 6-1.1-10 for a particular year which becomes ineligible for the
 33 exemption for the following year shall notify the assessor of the county
 34 in which the tangible property for which it claims the exemption is
 35 located of its ineligibility on or before:

36 (1) May 15 of the year for which it becomes ineligible, **if the**
 37 **property becomes ineligible in a year that ends before**
 38 **January 1, 2015; and**

39 (2) **April 1 of the year for which it becomes ineligible, if the**
 40 **property becomes ineligible in a year that begins after**
 41 **December 31, 2014.**

42 If a not-for-profit corporation that is receiving an exemption provided

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1 under IC 6-1.1-10 changes the use of its tangible property so that part
 2 or all of that property no longer qualifies for the exemption, the
 3 not-for-profit corporation shall notify the assessor of the county in
 4 which the tangible property for which it claims the exemption is
 5 located of its ineligibility on or before ~~May 15 of the year for which it~~
 6 ~~first becomes ineligible.~~ **the date specified in subdivision (1) or (2),**
 7 **as appropriate.** The county assessor shall immediately notify the
 8 county auditor of the not-for-profit corporation's ineligibility or
 9 disqualification for the exemption. A not-for-profit corporation that
 10 fails to provide the notification required by this subsection is subject to
 11 the penalties set forth in IC 6-1.1-37-9.

12 (d) For each year that is not a year specified in subsection (a), the
 13 auditor of each county shall apply an exemption provided under
 14 IC 6-1.1-10 to the tangible property owned by a not-for-profit
 15 corporation that received the exemption in the preceding year unless
 16 the county property tax assessment board of appeals determines that the
 17 not-for-profit corporation is no longer eligible for the exemption.

18 (e) The department of local government finance may at any time
 19 review an exemption provided under this section and determine
 20 whether or not the not-for-profit corporation is eligible for the
 21 exemption.

22 SECTION 25. IC 6-1.1-11-5 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. (a) **On or** before:

24 (1) ~~May 15~~ of each even-numbered year, **if the year ends**
 25 **before January 1, 2015; and**

26 (2) **April 1 of each even-numbered year, if the year begins**
 27 **after December 31, 2014;**

28 the county auditor shall provide to the county assessor a list by taxing
 29 district of property for which a tax exemption was in effect for the
 30 immediately preceding year. Before July 1 of each even-numbered year
 31 **that ends before January 1, 2015, and on or before June 1 of each**
 32 **even-numbered year that begins after December 31, 2014,** the
 33 county assessor shall return the list to the county auditor with a
 34 notation of any action of the county property tax assessment board of
 35 appeals on that year's exemption of each listed property.

36 (b) The assessor of the county in which property is located shall, in
 37 each even-numbered year, mail a notice to the owner of the property if:

38 (1) the owner has not applied for a tax exemption for that year;

39 (2) a tax exemption for the property was in effect for the
 40 immediately preceding year; and

41 (3) the owner is required to file an application for the exemption
 42 for that year under section 3.5 of this chapter.

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- 1 (c) The notice required by subsection (b) must:
- 2 (1) identify the property by key number, if any, and a street
- 3 address, if any, or other common description of the property other
- 4 than a legal description; and
- 5 (2) state that the property will be placed on the county tax
- 6 duplicate unless the owner applies for an exemption within fifteen
- 7 (15) days after the date the notice is mailed.

8 The county assessor shall, **in a year that ends before January 1,**
 9 **2015,** mail any notice required by subsection (b) before June 16 of the
 10 year in which the exemption application should have been filed **and,**
 11 **in a year that begins after December 31, 2014, mail any notice**
 12 **required by subsection (b) on or before April 25 of the year in**
 13 **which the exemption application should have been filed.**

14 (d) A county assessor's failure to give the notice required by
 15 subsection (b):

- 16 (1) **for an assessment date in a year that ends before January**
- 17 **1, 2015,** does not continue an exemption unless an exemption
- 18 application is filed by the owner and approved by the county
- 19 property tax assessment board of appeals on or before the first
- 20 Monday in November of the year following the year in which the
- 21 application should have been filed; **and**
- 22 (2) **for an assessment date in a year that begins after**
- 23 **December 31, 2014, does not continue an exemption.**

24 (e) **This subsection applies to an exemption for an assessment**
 25 **date in a year that begins after December 31, 2014. An otherwise**
 26 **sufficient exemption application that is filed after the applicable**
 27 **date specified in section 3 of this chapter shall be treated as an**
 28 **exemption application for the immediately following assessment**
 29 **date.**

30 SECTION 26. IC 6-1.1-11-8, AS AMENDED BY P.L.137-2012,
 31 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2013]: Sec. 8. (a) On or before:

- 33 (1) August 1 of each year, **for an assessment date in a year that**
- 34 **ends before January 1, 2015; and**
- 35 (2) **July 1 of each year, for an assessment date in a year that**
- 36 **begins after December 31, 2014;**

37 the county auditor of each county shall forward to the department of
 38 local government finance the duplicate copies of all approved
 39 exemption applications.

40 (b) The department of local government finance may review the
 41 approved applications forwarded under subsection (a). The department
 42 of local government finance may deny an exemption if the department

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1 determines that the property is not tax exempt under the laws of this
 2 state. However, before denying an exemption, the department of local
 3 government finance must give notice to the applicant, and the
 4 department must hold a hearing on the exemption application.

5 (c) The department shall adopt rules under IC 4-22-2 with respect
 6 to exempt real property to:

7 (1) provide just valuations; and

8 (2) ensure that assessments are:

9 (A) made; and

10 (B) recorded;

11 in accordance with law.

12 SECTION 27. IC 6-1.1-11-11 IS ADDED TO THE INDIANA
 13 CODE AS A NEW SECTION TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2013]: **Sec. 11. If there is a conflict between**
 15 **a provision of this chapter added or changed in the 2013 session of**
 16 **the general assembly and a provision in another law, the provision**
 17 **in this chapter shall be treated as controlling the procedures**
 18 **related to an exemption from property taxation.**

19 SECTION 28. IC 6-1.1-11.3 IS ADDED TO THE INDIANA CODE
 20 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2013]:

22 **Chapter 11.3. Deduction Procedures**

23 **Sec. 1. This chapter applies to deductions authorized under any**
 24 **law for an assessment date occurring:**

25 (1) after December 31, 2014, for tangible property other than
 26 mobile homes assessed under IC 6-1.1-7; and

27 (2) after December 31, 2015, for mobile homes, including
 28 manufactured homes, assessed under IC 6-1.1-7.

29 **Sec. 2. As used in this chapter, "application" refers to a claim**
 30 **for a deduction.**

31 **Sec. 3. As used in this chapter, "deduction" refers to a deduction**
 32 **from the assessed value of tangible property for a particular**
 33 **assessment date for the purposes of determining the ad valorem**
 34 **property taxes imposed on the tangible property for that**
 35 **assessment date.**

36 **Sec. 4. An award of a deduction from the assessed value of**
 37 **tangible property for a particular assessment date shall be based**
 38 **on the tangible property's eligibility for the deduction on that**
 39 **assessment date. An act occurring after the assessment date,**
 40 **including a change in:**

41 (1) use, value, character, or ownership of the tangible
 42 property; or

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1 (2) the age, disability, or income of any owner, contract buyer,
2 or possessor of tangible property;
3 does not affect the eligibility of the tangible property for a
4 deduction for that assessment date.

5 Sec. 5. (a) Except as provided by this chapter, to be eligible for
6 a deduction for a particular assessment date, a person authorized
7 by law to claim the deduction must file with the appropriate official
8 a statement claiming the deduction on or before:

9 (1) April 1 of the year containing the assessment date, if:

10 (A) the application for the deduction is filed with an official
11 other than a township assessor or the county assessor; or

12 (B) the tangible property eligible for the deduction is a
13 mobile home assessed under IC 6-1.1-7 regardless of
14 whether the deduction is filed with the county auditor or
15 another public official; and

16 (2) June 1 of the year containing the assessment date, if the
17 tangible property otherwise eligible for the deduction is not a
18 mobile home assessed under IC 6-1.1-7 and the law requires
19 the application to be filed with the county auditor.

20 (b) A deduction to which this section applies is waived for a
21 particular assessment date unless a statement meeting the
22 requirements of law is filed before the date specified in this section.
23 An otherwise sufficient deduction application that is filed after the
24 applicable date specified in subsection (a)(1) or (a)(2) shall be
25 treated as a deduction application for the immediately following
26 assessment date.

27 Sec. 6. A deduction application:

28 (1) must be filed in the form prescribed by the department of
29 local government finance; and

30 (2) must contain or be accompanied by the information
31 required by law, including any information required by rule
32 adopted by the department of local government finance.

33 A deduction application may be filed on or with a sales disclosure
34 form as provided in IC 6-1.1-5.5 and IC 6-1.1-12-44. However, this
35 chapter applies to the effect of the deduction application on a sales
36 disclosure form.

37 Sec. 7. The facts in a deduction application must be verified
38 under penalties of perjury by a person eligible to claim the
39 deduction.

40 Sec. 8. A deduction application may be filed in person, by mail,
41 or by any other means permitted by law or rule of the department
42 of local government finance. If mailed, to qualify for a deduction

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1 for a particular assessment date, the mailing must be postmarked
2 on or before the last day for filing for that assessment date.

3 **Sec. 9. (a) This section applies to a deduction application for**
4 **personal property for which a personal property tax return is**
5 **required under IC 6-1.1-3. However, this section does not apply to**
6 **a deduction from the assessed value of personal property under**
7 **any of the following:**

8 (1) IC 6-1.1-12.1.

9 (2) IC 6-1.1-40.

10 (3) IC 6-1.1-42.

11 (4) IC 6-1.1-44.

12 (5) IC 6-1.1-45.

13 (6) Any other law that requires the deduction application to
14 be filed with the county auditor.

15 (b) A deduction application must be filed with a:

16 (1) timely filed personal property tax return, including any
17 authorized extension period; or

18 (2) timely filed amended personal property tax return.

19 (c) The deduction application must be filed with the same
20 assessing official with whom the personal property tax return or
21 amended personal property tax return must be filed. However, if
22 IC 6-1.1-3-1 requires a personal property tax return or amended
23 personal property tax return to be filed for a particular assessment
24 date in a different county than the county where the property is
25 located, the deduction applicant shall file a copy of the deduction
26 application in the county where the property is located. An
27 application filed with a township assessor or county assessor must
28 be filed on or before the date specified in section 5(a)(1) of this
29 chapter to be effective for the immediately preceding assessment
30 date.

31 **Sec. 10. As an alternative to filing a deduction application for a**
32 **mortgage deduction with the county auditor under section 11 of**
33 **this chapter, a deduction application for a mortgage deduction**
34 **under IC 6-1.1-12-1 may be filed with the county recorder of the**
35 **county where the property is located. An application filed with the**
36 **county recorder must be filed on or before the date specified in**
37 **section 5(a)(1) of this chapter to be effective for the immediately**
38 **preceding assessment date.**

39 **Sec. 11. A deduction application not covered by sections 9**
40 **through 10 of this chapter must be filed with the county auditor for**
41 **the county where the tangible property is located on the assessment**
42 **date to which the deduction application applies.**

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1 **Sec. 12.** A person that is entitled for an assessment date to a
 2 standard deduction from the assessed value of property under
 3 IC 6-1.1-12-37 is also entitled to receive a supplemental deduction
 4 from the assessed value of the homestead to which the standard
 5 deduction applies under IC 6-1.1-12-37.5 without the filing of any
 6 additional deduction application.

7 **Sec. 13.** A taxpayer is not required to file an application to
 8 qualify for the deduction permitted under IC 6-1.1-12-42.

9 **Sec. 14. (a)** This section applies to a deduction provided under
 10 any of the following:

- 11 IC 6-1.1-12-1
- 12 IC 6-1.1-12-9
- 13 IC 6-1.1-12-11
- 14 IC 6-1.1-12-13
- 15 IC 6-1.1-12-14
- 16 IC 6-1.1-12-16
- 17 IC 6-1.1-12-17.4
- 18 IC 6-1.1-12-26
- 19 IC 6-1.1-12-29
- 20 IC 6-1.1-12-33
- 21 IC 6-1.1-12-34.5
- 22 IC 6-1.1-12-37
- 23 IC 6-1.1-12-38.

24 **(b)** A person that receives a deduction for a particular year and
 25 remains eligible for the deduction on the assessment date in the
 26 following year is not required to file a deduction application to
 27 apply for the deduction in the following year.

28 **(c)** An individual that receives a deduction for property that is
 29 jointly held with another owner in a particular year and remains
 30 eligible for the deduction in the following year is not required to
 31 file a statement to reapply for the deduction following the removal
 32 of the joint owner if:

- 33 (1) the individual is the sole owner of the property following
 34 the death of the individual's spouse;
- 35 (2) the individual is the sole owner of the property following
 36 the death of a joint owner who was not the individual's
 37 spouse; or
- 38 (3) the individual is awarded sole ownership of the property
 39 in a dissolution of marriage decree.

40 **(d)** The auditor of each county shall, in a particular year, apply
 41 a deduction to each person and property that received the
 42 deduction in the preceding year unless the auditor determines that

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1 the person or property is no longer eligible for the deduction.

2 (e) Except as provided in subsection (f), if a person or property
3 becomes ineligible for a deduction that is provided by law for a
4 particular assessment date, the owner of property or contract
5 purchaser shall notify the auditor of the county in which the
6 property is located of the person's or property's ineligibility for the
7 deduction not later than the date specified in section 5(a)(2) of this
8 chapter in the year containing the assessment date.

9 (f) This subsection applies only to a deduction provided under
10 IC 6-1.1-12-37. If a person or property will become ineligible for a
11 deduction on a particular parcel or tract of property for the next
12 assessment date because a person that is receiving the benefit of the
13 deduction or that otherwise qualifies the property for the
14 deduction on the immediately preceding assessment date:

15 (1) changes the use of the property so that part or all of the
16 property no longer qualifies for the deduction; or

17 (2) is no longer eligible for a deduction on another parcel of
18 property because:

19 (A) a person would otherwise receive the benefit of more
20 than one (1) deduction under this chapter; or

21 (B) an individual maintains the individual's principal place
22 of residence with another person that receives the benefit
23 of a deduction granted under IC 6-1.1-12-37;

24 an owner or contract purchaser of each affected property shall file
25 a certified statement with the auditor of the county, notifying the
26 auditor of the change of use, not more than sixty (60) days after the
27 date of that change. If no person obligated to file a statement under
28 this subsection files the statement required by this subsection, each
29 person obligated to file a statement under this subsection is jointly
30 and severally liable for any additional taxes that would have been
31 due on the property if the person had filed the statement as
32 required by this subsection plus a civil penalty equal to ten percent
33 (10%) of the additional taxes due. The civil penalty imposed under
34 this subsection becomes a lien on the property and is in addition to
35 any interest and penalties for a delinquent payment that might
36 otherwise be due. One percent (1%) of the total civil penalty
37 collected under this subsection shall be transferred by the county
38 to the department of local government finance for use by the
39 department in establishing and maintaining the homestead
40 property data base under IC 6-1.1-12-37 and, to the extent there is
41 money remaining, for any other purposes of the department. This
42 amount becomes part of the property tax liability for purposes of

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this article.

Sec. 15. A person that receives a deduction under:

- (1) IC 6-1.1-12-18 for a particular year is not required to file a deduction application to apply for the deduction in a following year, as provided in IC 6-1.1-12-19;**
- (2) IC 6-1.1-12-22 for a particular year is not required to file a deduction application to apply for the deduction in a following year, as provided in IC 6-1.1-12-23; or**
- (3) another law that specifies that a deduction applies to one (1) or more subsequent years after a deduction application is filed is not required to file a deduction application to renew the deduction for the subsequent years specified by the law.**

Sec.16. If there is a conflict between this chapter and a provision in IC 6-1.1-12, IC 6-1.1.-12.1, or another law, the provisions of this chapter shall be treated as controlling the procedures related to a deduction from assessed valuation granted under any law.

SECTION 29. IC 6-1.1-12-37, AS AMENDED BY P.L.137-2012, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 37. (a) The following definitions apply throughout this section:

- (1) "Dwelling" means any of the following:
 - (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.
 - (B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.
 - (C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.
- (2) "Homestead" means an individual's principal place of residence:
 - (A) that is located in Indiana;
 - (B) that:
 - (i) the individual owns;
 - (ii) the individual is buying under a contract; recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;
 - (iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or
 - (iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

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- 1 (C) that consists of a dwelling and the real estate, not
 2 exceeding one (1) acre, that immediately surrounds that
 3 dwelling.
- 4 Except as provided in subsection (k), the term does not include
 5 property owned by a corporation, partnership, limited liability
 6 company, or other entity not described in this subdivision.
- 7 (b) Each year a homestead is eligible for a standard deduction from
 8 the assessed value of the homestead for an assessment date. The
 9 deduction provided by this section applies to property taxes first due
 10 and payable for an assessment date only if an individual has an interest
 11 in the homestead described in subsection (a)(2)(B) on:
 12 (1) the assessment date; or
 13 (2) any date in the same year after an assessment date that a
 14 statement is filed under subsection (e) or section 44 of this
 15 chapter, if the property consists of real property.
- 16 Subject to subsection (c), the auditor of the county shall record and
 17 make the deduction for the individual or entity qualifying for the
 18 deduction.
- 19 (c) Except as provided in section 40.5 of this chapter, the total
 20 amount of the deduction that a person may receive under this section
 21 for a particular year is the lesser of:
 22 (1) sixty percent (60%) of the assessed value of the real property,
 23 mobile home not assessed as real property, or manufactured home
 24 not assessed as real property; or
 25 (2) forty-five thousand dollars (\$45,000).
- 26 (d) A person who has sold real property, a mobile home not assessed
 27 as real property, or a manufactured home not assessed as real property
 28 to another person under a contract that provides that the contract buyer
 29 is to pay the property taxes on the real property, mobile home, or
 30 manufactured home may not claim the deduction provided under this
 31 section with respect to that real property, mobile home, or
 32 manufactured home.
- 33 (e) Except as provided in sections 17.8 and 44 of this chapter and
 34 subject to section 45 of this chapter, an individual who desires to claim
 35 the deduction provided by this section must file a certified statement in
 36 duplicate, on forms prescribed by the department of local government
 37 finance, with the auditor of the county in which the homestead is
 38 located. The statement must include:
 39 (1) the parcel number or key number of the property and the name
 40 of the city, town, or township in which the property is located;
 41 (2) the name of any other location in which the applicant or the
 42 applicant's spouse owns, is buying, or has a beneficial interest in

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- 1 residential real property;
- 2 (3) the names of:
- 3 (A) the applicant and the applicant's spouse (if any):
- 4 (i) as the names appear in the records of the United States
- 5 Social Security Administration for the purposes of the
- 6 issuance of a Social Security card and Social Security
- 7 number; or
- 8 (ii) that they use as their legal names when they sign their
- 9 names on legal documents;
- 10 if the applicant is an individual; or
- 11 (B) each individual who qualifies property as a homestead
- 12 under subsection (a)(2)(B) and the individual's spouse (if any):
- 13 (i) as the names appear in the records of the United States
- 14 Social Security Administration for the purposes of the
- 15 issuance of a Social Security card and Social Security
- 16 number; or
- 17 (ii) that they use as their legal names when they sign their
- 18 names on legal documents;
- 19 if the applicant is not an individual; and
- 20 (4) either:
- 21 (A) the last five (5) digits of the applicant's Social Security
- 22 number and the last five (5) digits of the Social Security
- 23 number of the applicant's spouse (if any); or
- 24 (B) if the applicant or the applicant's spouse (if any) do not
- 25 have a Social Security number, any of the following for that
- 26 individual:
- 27 (i) The last five (5) digits of the individual's driver's license
- 28 number.
- 29 (ii) The last five (5) digits of the individual's state
- 30 identification card number.
- 31 (iii) If the individual does not have a driver's license or a
- 32 state identification card, the last five (5) digits of a control
- 33 number that is on a document issued to the individual by the
- 34 federal government and determined by the department of
- 35 local government finance to be acceptable.

36 If a form or statement provided to the county auditor under this section,
 37 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 38 part or all of the Social Security number of a party or other number
 39 described in subdivision (4)(B) of a party, the telephone number and
 40 the Social Security number or other number described in subdivision
 41 (4)(B) included are confidential. The statement may be filed in person
 42 or by mail. If the statement is mailed, the mailing must be postmarked

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1 on or before the last day for filing. The statement applies for that first
 2 year and any succeeding year for which the deduction is allowed. With
 3 respect to **an assessment date in a year that ends before January 1,**
 4 **2015, for** real property, the statement must be completed and dated in
 5 the calendar year for which the person desires to obtain the deduction
 6 and filed with the county auditor on or before January 5 of the
 7 immediately succeeding calendar year. With respect to **an assessment**
 8 **date in a year that ends before January 1, 2016, for** a mobile home
 9 that is not assessed as real property, the person must file the statement
 10 during the twelve (12) months before March 31 of the year for which
 11 the person desires to obtain the deduction. **IC 6-1.1-11.3 applies to a**
 12 **deduction under this section after December 31, 2014, for real**
 13 **property and after December 31, 2015, for mobile homes.**

14 (f) If an individual who is receiving the deduction provided by this
 15 section or who otherwise qualifies property for a deduction under this
 16 section:

17 (1) changes the use of the individual's property so that part or all
 18 of the property no longer qualifies for the deduction under this
 19 section; or

20 (2) is no longer eligible for a deduction under this section on
 21 another parcel of property because:

22 (A) the individual would otherwise receive the benefit of more
 23 than one (1) deduction under this chapter; or

24 (B) the individual maintains the individual's principal place of
 25 residence with another individual who receives a deduction
 26 under this section;

27 the individual must file a certified statement with the auditor of the
 28 county, notifying the auditor of the change of use, not more than sixty
 29 (60) days after the date of that change. An individual who fails to file
 30 the statement required by this subsection is liable for any additional
 31 taxes that would have been due on the property if the individual had
 32 filed the statement as required by this subsection plus a civil penalty
 33 equal to ten percent (10%) of the additional taxes due. The civil penalty
 34 imposed under this subsection is in addition to any interest and
 35 penalties for a delinquent payment that might otherwise be due. One
 36 percent (1%) of the total civil penalty collected under this subsection
 37 shall be transferred by the county to the department of local
 38 government finance for use by the department in establishing and
 39 maintaining the homestead property data base under subsection (i) and,
 40 to the extent there is money remaining, for any other purposes of the
 41 department. This amount becomes part of the property tax liability for
 42 purposes of this article.

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1 (g) The department of local government finance shall adopt rules or
 2 guidelines concerning the application for a deduction under this
 3 section.

4 (h) This subsection does not apply to property in the first year for
 5 which a deduction is claimed under this section if the sole reason that
 6 a deduction is claimed on other property is that the individual or
 7 married couple maintained a principal residence at the other property
 8 on March 1 in the same year in which an application for a deduction is
 9 filed under this section or, if the application is for a homestead that is
 10 assessed as personal property, on March 1 in the immediately
 11 preceding year and the individual or married couple is moving the
 12 individual's or married couple's principal residence to the property that
 13 is the subject of the application. Except as provided in subsection (n),
 14 the county auditor may not grant an individual or a married couple a
 15 deduction under this section if:

16 (1) the individual or married couple, for the same year, claims the
 17 deduction on two (2) or more different applications for the
 18 deduction; and

19 (2) the applications claim the deduction for different property.

20 (i) The department of local government finance shall provide secure
 21 access to county auditors to a homestead property data base that
 22 includes access to the homestead owner's name and the numbers
 23 required from the homestead owner under subsection (e)(4) for the sole
 24 purpose of verifying whether an owner is wrongly claiming a deduction
 25 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 26 IC 6-3.5.

27 (j) A county auditor may require an individual to provide evidence
 28 proving that the individual's residence is the individual's principal place
 29 of residence as claimed in the certified statement filed under subsection
 30 (e). The county auditor may limit the evidence that an individual is
 31 required to submit to a state income tax return, a valid driver's license,
 32 or a valid voter registration card showing that the residence for which
 33 the deduction is claimed is the individual's principal place of residence.
 34 The department of local government finance shall work with county
 35 auditors to develop procedures to determine whether a property owner
 36 that is claiming a standard deduction or homestead credit is not eligible
 37 for the standard deduction or homestead credit because the property
 38 owner's principal place of residence is outside Indiana.

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

41 (1) The property is located in Indiana and consists of a dwelling
 42 and the real estate, not exceeding one (1) acre, that immediately

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- 1 surrounds that dwelling.
- 2 (2) The property is the principal place of residence of an
3 individual.
- 4 (3) The property is owned by an entity that is not described in
5 subsection (a)(2)(B).
- 6 (4) The individual residing on the property is a shareholder,
7 partner, or member of the entity that owns the property.
- 8 (5) The property was eligible for the standard deduction under
9 this section on March 1, 2009.
- 10 (l) If a county auditor terminates a deduction for property described
11 in subsection (k) with respect to property taxes that are:
- 12 (1) imposed for an assessment date in 2009; and
13 (2) first due and payable in 2010;
- 14 on the grounds that the property is not owned by an entity described in
15 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
16 the taxpayer provides proof that the property is eligible for the
17 deduction in accordance with subsection (k) and that the individual
18 residing on the property is not claiming the deduction for any other
19 property.
- 20 (m) For assessments dates after 2009, the term "homestead"
21 includes:
- 22 (1) a deck or patio;
23 (2) a gazebo; or
24 (3) another residential yard structure, as defined in rules adopted
25 by the department of local government finance (other than a
26 swimming pool);
27 that is assessed as real property and attached to the dwelling.
- 28 (n) A county auditor shall grant an individual a deduction under this
29 section regardless of whether the individual and the individual's spouse
30 claim a deduction on two (2) different applications and each
31 application claims a deduction for different property if the property
32 owned by the individual's spouse is located outside Indiana and the
33 individual files an affidavit with the county auditor containing the
34 following information:
- 35 (1) The names of the county and state in which the individual's
36 spouse claims a deduction substantially similar to the deduction
37 allowed by this section.
- 38 (2) A statement made under penalty of perjury that the following
39 are true:
- 40 (A) That the individual and the individual's spouse maintain
41 separate principal places of residence.
42 (B) That neither the individual nor the individual's spouse has

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1 an ownership interest in the other's principal place of
 2 residence.
 3 (C) That neither the individual nor the individual's spouse has,
 4 for that same year, claimed a standard or substantially similar
 5 deduction for any property other than the property maintained
 6 as a principal place of residence by the respective individuals.
 7 A county auditor may require an individual or an individual's spouse to
 8 provide evidence of the accuracy of the information contained in an
 9 affidavit submitted under this subsection. The evidence required of the
 10 individual or the individual's spouse may include state income tax
 11 returns, excise tax payment information, property tax payment
 12 information, driver license information, and voter registration
 13 information.
 14 (o) If:
 15 (1) a property owner files a statement under subsection (e) to
 16 claim the deduction provided by this section for a particular
 17 property; and
 18 (2) the county auditor receiving the filed statement determines
 19 that the property owner's property is not eligible for the deduction;
 20 the county auditor shall inform the property owner of the county
 21 auditor's determination in writing. If a property owner's property is not
 22 eligible for the deduction because the county auditor has determined
 23 that the property is not the property owner's principal place of
 24 residence, the property owner may appeal the county auditor's
 25 determination to the county property tax assessment board of appeals
 26 as provided in IC 6-1.1-15. The county auditor shall inform the
 27 property owner of the owner's right to appeal to the county property tax
 28 assessment board of appeals when the county auditor informs the
 29 property owner of the county auditor's determination under this
 30 subsection.
 31 SECTION 30. 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 **ending before**
 38 **January 1, 2015, and (subject to IC 6-1.1-11.3-4) on or before**
 39 **June 1 of a calendar year beginning after December 31, 2014,**
 40 to the county assessor by or on behalf of the purchaser of a
 41 homestead (as defined in section 37 of this chapter) assessed as
 42 real property;

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- 1 (2) that is accurate and complete;
 2 (3) that is approved by the county assessor as eligible for filing
 3 with the county auditor; and
 4 (4) that is filed:
 5 (A) as a paper form; or
 6 (B) electronically;
 7 with the county auditor by or on behalf of the purchaser;

8 constitutes an application for the deductions provided by sections 26,
 9 29, 33, 34, and 37 of this chapter with respect to property taxes first
 10 due and payable in the calendar year that immediately succeeds the
 11 calendar year referred to in subdivision (1).

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 31. IC 6-1.1-12.1-5, AS AMENDED BY P.L.146-2008,
 26 SECTION 124, IS AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2013]: Sec. 5. (a) A property owner who desires
 28 to obtain the deduction provided by section 3 of this chapter must file
 29 a certified deduction application, on forms prescribed by the
 30 department of local government finance, with the auditor of the county
 31 in which the property is located. Except as otherwise provided in
 32 subsection (b) or (e), the deduction application must be filed:

- 33 (1) **on or before May 10 of the year in which the addition to**
 34 **assessed valuation is made, if the addition to assessed value is**
 35 **made in a year ending before January 1, 2015; and**
 36 (2) **on or before the date specified in IC 6-1.1-11.3-5(a)(2) of**
 37 **the year in which the addition to assessed value is made, if the**
 38 **addition to assessed value is made in a year beginning after**
 39 **December 31, 2014.**

40 (b) If notice of the addition to assessed valuation or new assessment
 41 for any year is not given to the property owner ~~before April 10~~ **at least**
 42 **thirty (30) days before the date specified in subsection (a)** of that

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1 year, the deduction application required by this section may be filed not
 2 later than thirty (30) days after the date such a notice is mailed to the
 3 property owner at the address shown on the records of the township or
 4 county assessor.

5 (c) The deduction application required by this section must contain
 6 the following information:

7 (1) The name of the property owner.

8 (2) A description of the property for which a deduction is claimed
 9 in sufficient detail to afford identification.

10 (3) The assessed value of the improvements before rehabilitation.

11 (4) The increase in the assessed value of improvements resulting
 12 from the rehabilitation.

13 (5) The assessed value of the new structure in the case of
 14 redevelopment.

15 (6) The amount of the deduction claimed for the first year of the
 16 deduction.

17 (7) If the deduction application is for a deduction in a
 18 residentially distressed area, the assessed value of the
 19 improvement or new structure for which the deduction is claimed.

20 (d) A deduction application filed under subsection (a) or (b) is
 21 applicable for the year in which the addition to assessed value or
 22 assessment of a new structure is made and in the following years the
 23 deduction is allowed without any additional deduction application
 24 being filed. However, property owners who had an area designated an
 25 urban development area pursuant to a deduction application filed prior
 26 to January 1, 1979, are only entitled to a deduction for a five (5) year
 27 period. In addition, property owners who are entitled to a deduction
 28 under this chapter pursuant to a deduction application filed after
 29 December 31, 1978, and before January 1, 1986, are entitled to a
 30 deduction for a ten (10) year period.

31 (e) A property owner who desires to obtain the deduction provided
 32 by section 3 of this chapter but who has failed to file a deduction
 33 application within the dates prescribed in subsection (a) or (b) may file
 34 a deduction application:

35 **(1) if the subsequent year ends before January 1, 2015,**
 36 between March 1 and May 10 of a subsequent year, which shall
 37 be applicable for the year filed and the subsequent years without
 38 any additional deduction application being filed for the amounts
 39 of the deduction which would be applicable to such years
 40 pursuant to section 4 of this chapter if such a deduction
 41 application had been filed in accordance with subsection (a) or
 42 (b); **and**

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- 1 **(2) if the subsequent year begins after December 31, 2014, or**
- 2 **before the date specified in IC 6-1.1-11.3-5(a)(2) in the**
- 3 **subsequent year, which is applicable as provided in**
- 4 **IC 6-1.1-11.3-5(b) to the subsequent years without any**
- 5 **additional deduction application being filed for the amounts**
- 6 **of the deduction that would be applicable to those years under**
- 7 **section 4 of this chapter if such a deduction application had**
- 8 **been filed in accordance with subsection (a) or (b).**
- 9 (f) Subject to subsection (i), the county auditor shall act as follows:
- 10 (1) If a determination about the number of years the deduction is
- 11 allowed has been made in the resolution adopted under section
- 12 2.5 of this chapter, the county auditor shall make the appropriate
- 13 deduction.
- 14 (2) If a determination about the number of years the deduction is
- 15 allowed has not been made in the resolution adopted under
- 16 section 2.5 of this chapter, the county auditor shall send a copy of
- 17 the deduction application to the designating body. Upon receipt
- 18 of the resolution stating the number of years the deduction will be
- 19 allowed, the county auditor shall make the appropriate deduction.
- 20 (3) If the deduction application is for rehabilitation or
- 21 redevelopment in a residentially distressed area, the county
- 22 auditor shall make the appropriate deduction.
- 23 (g) The amount and period of the deduction provided for property
- 24 by section 3 of this chapter are not affected by a change in the
- 25 ownership of the property if the new owner of the property:
- 26 (1) continues to use the property in compliance with any
- 27 standards established under section 2(g) of this chapter; and
- 28 (2) files an application in the manner provided by subsection (e).
- 29 (h) The township or county assessor shall include a notice of the
- 30 deadlines for filing a deduction application under subsections (a) and
- 31 (b) with each notice to a property owner of an addition to assessed
- 32 value or of a new assessment.
- 33 (i) Before the county auditor acts under subsection (f), the county
- 34 auditor may request that the township assessor of the township in
- 35 which the property is located, or the county assessor if there is no
- 36 township assessor for the township, review the deduction application.
- 37 (j) A property owner may appeal a determination of the county
- 38 auditor under subsection (f) to deny or alter the amount of the
- 39 deduction by requesting in writing a preliminary conference with the
- 40 county auditor not more than forty-five (45) days after the county
- 41 auditor gives the person notice of the determination. An appeal
- 42 initiated under this subsection is processed and determined in the same

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1 manner that an appeal is processed and determined under IC 6-1.1-15.
 2 SECTION 32. IC 6-1.1-12.1-5.1, AS AMENDED BY P.L. 193-2005,
 3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 4 JULY 1, 2013]: Sec. 5.1. (a) This subsection applies to:

- 5 (1) all deductions under section 3 of this chapter for property
 6 located in a residentially distressed area; and
 7 (2) any other deductions for which a statement of benefits was
 8 approved under section 3 of this chapter before July 1, 1991.

9 In addition to the requirements of section 5(c) of this chapter, a
 10 deduction application filed under section 5 of this chapter must contain
 11 information showing the extent to which there has been compliance
 12 with the statement of benefits approved under section 3 of this chapter.
 13 Failure to comply with a statement of benefits approved before July 1,
 14 1991, may not be a basis for rejecting a deduction application.

15 (b) This subsection applies to each deduction (other than a
 16 deduction for property located in a residentially distressed area) for
 17 which a statement of benefits was approved under section 3 of this
 18 chapter after June 30, 1991. In addition to the requirements of section
 19 5(c) of this chapter, a property owner who files a deduction application
 20 under section 5 of this chapter must provide the county auditor and the
 21 designating body with information showing the extent to which there
 22 has been compliance with the statement of benefits approved under
 23 section 3 of this chapter. This information must be included in the
 24 deduction application **under section 3 of this chapter**, and must also
 25 be updated each year in which the deduction is applicable, **if the year**
 26 **ends before January 1, 2015**, at the same time that the property owner
 27 is required to file a personal property tax return in the taxing district in
 28 which the property for which the deduction was granted is located **and,**
 29 **if the year begins after December 31, 2014, before the date**
 30 **specified in IC 6-1.1-11.3-5(a)(2).** If the taxpayer does not file a
 31 personal property tax return in the taxing district in which the property
 32 is located, the information must be provided before May 15 **in a year**
 33 **that ends before January 1, 2015, and the date specified in**
 34 **IC 6-1.1-11.3-5(a)(2) in a year that begins after December 31, 2014.**

35 (c) Notwithstanding IC 5-14-3 and IC 6-1.1-35-9, the following
 36 information is a public record if filed under this section:

- 37 (1) The name and address of the taxpayer.
 38 (2) The location and description of the property for which the
 39 deduction was granted.
 40 (3) Any information concerning the number of employees at the
 41 property for which the deduction was granted, including estimated
 42 totals that were provided as part of the statement of benefits.

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- 1 (4) Any information concerning the total of the salaries paid to
- 2 those employees, including estimated totals that were provided as
- 3 part of the statement of benefits.
- 4 (5) Any information concerning the assessed value of the
- 5 property, including estimates that were provided as part of the
- 6 statement of benefits.

7 (d) The following information is confidential if filed under this
8 section:

9 (1) Any information concerning the specific salaries paid to
10 individual employees by the property owner.

11 (2) Any information concerning the cost of the property.

12 SECTION 33. IC 6-1.1-12.1-5.3, AS AMENDED BY P.L. 146-2008,
13 SECTION 125, IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JULY 1, 2013]: Sec. 5.3. (a) A property owner that
15 desires to obtain the deduction provided by section 4.8 of this chapter
16 must file a deduction application, on forms prescribed by the
17 department of local government finance, with the auditor of the county
18 in which the eligible vacant building is located. Except as otherwise
19 provided in this section, the deduction application must be filed:

20 (1) **on or before May 10 of the year in which the property owner**
21 **or a tenant of the property owner initially occupies the eligible**
22 **vacant building, if the property owner or a tenant initially**
23 **occupies the eligible vacant building in a year ending before**
24 **January 1, 2015; and**

25 (2) **on or before the date specified in IC 6-1.1-11.3-5(a)(2), if**
26 **the property owner or a tenant initially occupies the eligible**
27 **vacant building in a year beginning after December 31, 2014.**

28 (b) If notice of the assessed valuation or new assessment for a year
29 is not given to the property owner before April 10 **in a year that ends**
30 **before January 1, 2015, and at least thirty (30) days before the date**
31 **specified in subsection (a)(2) of that year, if the year begins after**
32 **December 31, 2014,** the deduction application required by this section
33 may be filed not later than thirty (30) days after the date the notice is
34 mailed to the property owner at the address shown on the records of the
35 township or county assessor.

36 (c) The deduction application required by this section must contain
37 the following information:

38 (1) The name of the property owner and, if applicable, the
39 property owner's tenant.

40 (2) A description of the property for which a deduction is claimed.

41 (3) The amount of the deduction claimed for the first year of the
42 deduction.

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- 1 (4) Any other information required by the department of local
- 2 government finance or the designating body.
- 3 (d) A deduction application filed under this section applies to the
- 4 year in which the property owner or a tenant of the property owner
- 5 occupies the eligible vacant building and in the following year if the
- 6 deduction is allowed for a two (2) year period, without an additional
- 7 deduction application being filed.
- 8 (e) A property owner that desires to obtain the deduction provided
- 9 by section 4.8 of this chapter but that did not file a deduction
- 10 application within the dates prescribed in subsection (a) or (b) may file
- 11 a deduction application:
- 12 (1) between March 1 and May 10 of a subsequent year, **if the**
- 13 **subsequent year ends before January 1, 2015; and**
- 14 **(2) on or before the date specified in IC 6-1.1-11.3-5(a)(2), if**
- 15 **the subsequent year begins after December 31, 2014.**
- 16 A deduction application filed under ~~this subsection~~ **subdivision (1)**
- 17 **applies to the year in which the deduction application is filed and the**
- 18 **following year if the deduction is allowed for a two (2) year period,**
- 19 **without an additional deduction application being filed. A deduction**
- 20 **application filed under subdivision (2) applies to the subsequent**
- 21 **year for which it is filed and the following year if the deduction is**
- 22 **allowed for a two (2) year period, without an additional deduction**
- 23 **application being filed.** The amount of the deduction under this
- 24 subsection is the amount that would have been applicable to the year
- 25 under section 4.8 of this chapter if the deduction application had been
- 26 filed in accordance with subsection (a) or (b).
- 27 (f) Subject to subsection (I), the county auditor shall do the
- 28 following:
- 29 (1) If a determination concerning the number of years the
- 30 deduction is allowed has been made in the resolution adopted
- 31 under section 2.5 of this chapter, the county auditor shall make
- 32 the appropriate deduction.
- 33 (2) If a determination concerning the number of years the
- 34 deduction is allowed has not been made in the resolution adopted
- 35 under section 2.5 of this chapter, the county auditor shall send a
- 36 copy of the deduction application to the designating body. Upon
- 37 receipt of the resolution stating the number of years the deduction
- 38 will be allowed, the county auditor shall make the appropriate
- 39 deduction.
- 40 (g) The amount and period of the deduction provided by section 4.8
- 41 of this chapter are not affected by a change in the ownership of the
- 42 eligible vacant building or a change in the property owner's tenant, if

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1 the new property owner or the new tenant:

2 (1) continues to occupy the eligible vacant building in compliance
3 with any standards established under section 2(g) of this chapter;
4 and

5 (2) files an application in the manner provided by subsection (e).

6 (h) Before the county auditor acts under subsection (f), the county
7 auditor may request that the township assessor of the township in
8 which the eligible vacant building is located, or the county assessor if
9 there is no township assessor for the township, review the deduction
10 application.

11 (i) A property owner may appeal a determination of the county
12 auditor under subsection (f) by requesting in writing a preliminary
13 conference with the county auditor not more than forty-five (45) days
14 after the county auditor gives the property owner notice of the
15 determination. An appeal under this subsection shall be processed and
16 determined in the same manner that an appeal is processed and
17 determined under IC 6-1.1-15.

18 (j) In addition to the requirements of subsection (c), a property
19 owner that files a deduction application under this section must provide
20 the county auditor and the designating body with information showing
21 the extent to which there has been compliance with the statement of
22 benefits approved under section 4.8 of this chapter. This information
23 must be included in the deduction application and must also be updated
24 each year in which the deduction is applicable **as follows:**

25 (1) **This subdivision applies if the information is updated for**
26 **a year that ends before January 1, 2015.** At the same time that
27 the property owner or the property owner's tenant files a personal
28 property tax return for property located at the eligible vacant
29 building for which the deduction was granted or

30 ~~(2) if subdivision (1) does not apply, the owner or the owner's~~
31 **tenant does not file a property tax return for the property**
32 **located at the eligible vacant building for which the deduction**
33 **was granted, before May 15 of each year.**

34 **(2) This subdivision applies if the information is updated for**
35 **a year that begins after December 31, 2014. On or before the**
36 **date specified in IC 6-1.1-11.3-5(a)(2).**

37 (k) The following information is a public record if filed under this
38 section:

39 (1) The name and address of the property owner.

40 (2) The location and description of the eligible vacant building for
41 which the deduction was granted.

42 (3) Any information concerning the number of employees at the

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- 1 eligible vacant building for which the deduction was granted,
- 2 including estimated totals that were provided as part of the
- 3 statement of benefits.
- 4 (4) Any information concerning the total of the salaries paid to the
- 5 employees described in subdivision (3), including estimated totals
- 6 that are provided as part of the statement of benefits.
- 7 (5) Any information concerning the assessed value of the eligible
- 8 vacant building, including estimates that are provided as part of
- 9 the statement of benefits.
- 10 (l) Information concerning the specific salaries paid to individual
- 11 employees by the property owner or tenant is confidential.

12 SECTION 34. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L. 146-2008,
 13 SECTION 126, IS AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2013]: Sec. 5.4. (a) A person that desires to
 15 obtain the deduction provided by section 4.5 of this chapter must file
 16 a certified deduction schedule with the person's personal property
 17 return **or amended property tax return** on a form prescribed by the
 18 department of local government finance with the township assessor of
 19 the township in which the new manufacturing equipment, new research
 20 and development equipment, new logistical distribution equipment, or
 21 new information technology equipment is located, or with the county
 22 assessor if there is no township assessor for the township. Except as
 23 provided in subsection (e), the deduction is applied in the amount
 24 claimed in a certified schedule that a person files with:

- 25 (1) a timely personal property return under IC 6-1.1-3-7(a) or
- 26 IC 6-1.1-3-7(b); or
- 27 (2) a timely amended personal property return under
- 28 IC 6-1.1-3-7.5.

29 **For an assessment date in a year that begins after December 31,**
 30 **2014, the certified schedule must be filed on or before the date**
 31 **specified in IC 6-1.1-11.3-5(a)(1) to apply to property taxes**
 32 **imposed for the assessment date. The filing of a certified schedule**
 33 **after that date shall be treated as provided in IC 6-1.1-11.3-5(b).**
 34 The township or county assessor shall forward to the county auditor a
 35 copy of each certified deduction schedule filed under this subsection
 36 **not later than the last day under IC 6-1.1-3-17 for the county**
 37 **assessor to certify to the county auditor the assessment value of the**
 38 **personal property in every taxing district. Forwarding a copy of a**
 39 **certified deduction schedule does not prohibit the assessing official**
 40 **from taking an action under subsection (e).** The township assessor
 41 shall forward to the county assessor a copy of each certified deduction
 42 schedule filed with the township assessor under this subsection.

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1 (b) The deduction schedule required by this section must contain the
2 following information:

3 (1) The name of the owner of the new manufacturing equipment,
4 new research and development equipment, new logistical
5 distribution equipment, or new information technology
6 equipment.

7 (2) A description of the new manufacturing equipment, new
8 research and development equipment, new logistical distribution
9 equipment, or new information technology equipment.

10 (3) The amount of the deduction claimed for the first year of the
11 deduction.

12 (c) This subsection applies to a deduction schedule with respect to
13 new manufacturing equipment, new research and development
14 equipment, new logistical distribution equipment, or new information
15 technology equipment for which a statement of benefits was initially
16 approved after April 30, 1991. If a determination about the number of
17 years the deduction is allowed has not been made in the resolution
18 adopted under section 2.5 of this chapter, the county auditor shall send
19 a copy of the deduction schedule to the designating body, and the
20 designating body shall adopt a resolution under section 4.5(f)(2) of this
21 chapter.

22 (d) A deduction schedule must be filed under this section in the year
23 in which the new manufacturing equipment, new research and
24 development equipment, new logistical distribution equipment, or new
25 information technology equipment is installed and in each of the
26 immediately succeeding years the deduction is allowed.

27 (e) The township assessor, or the county assessor if there is no
28 township assessor for the township, may:

29 (1) review the deduction schedule; and

30 (2) **on or before:**

31 **(A) the March 1 that next succeeds the assessment date for**
32 **which the deduction is claimed, when a deduction schedule**
33 **is filed for an assessment date in a year that ends before**
34 **January 1, 2015; and**

35 **(B) the last date for the assessing official to act with respect**
36 **to the related personal property tax return under**
37 **IC 6-1.1-16-1, when a deduction schedule is filed for an**
38 **assessment date in a year that begins after December 31,**
39 **2014;**

40 deny or alter the amount of the deduction.

41 If the township or county assessor does not deny the deduction, the
42 county auditor shall apply the deduction in the amount claimed in the

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1 deduction schedule or in the amount as altered by the township or
2 county assessor. A township or county assessor who denies a deduction
3 under this subsection or alters the amount of the deduction shall notify
4 the person that claimed the deduction and the county auditor of the
5 assessor's action. The county auditor shall notify the designating body
6 and the county property tax assessment board of appeals of all
7 deductions applied under this section.

8 (f) If the ownership of new manufacturing equipment, new research
9 and development equipment, new logistical distribution equipment, or
10 new information technology equipment changes, the deduction
11 provided under section 4.5 of this chapter continues to apply to that
12 equipment if the new owner:

13 (1) continues to use the equipment in compliance with any
14 standards established under section 2(g) of this chapter; and

15 (2) files the deduction schedules required by this section.

16 (g) The amount of the deduction is the percentage under section 4.5
17 of this chapter that would have applied if the ownership of the property
18 had not changed multiplied by the assessed value of the equipment for
19 the year the deduction is claimed by the new owner.

20 (h) A person may appeal a determination of the township or county
21 assessor under subsection (e) to deny or alter the amount of the
22 deduction by requesting in writing a preliminary conference with the
23 township or county assessor not more than forty-five (45) days after the
24 township or county assessor gives the person notice of the
25 determination. Except as provided in subsection (i), an appeal initiated
26 under this subsection is processed and determined in the same manner
27 that an appeal is processed and determined under IC 6-1.1-15.

28 (i) The county assessor is recused from any action the county
29 property tax assessment board of appeals takes with respect to an
30 appeal under subsection (h) of a determination by the county assessor.

31 SECTION 35. IC 6-1.1-16-1, AS AMENDED BY P.L.146-2008,
32 SECTION 144, IS AMENDED TO READ AS FOLLOWS
33 [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) Except as provided in section
34 2 of this chapter, an assessing official or county property tax
35 assessment board of appeals may not change the assessed value
36 claimed by a taxpayer on a personal property return unless the
37 assessing official or county property tax assessment board of appeals
38 takes the action and gives the notice required by IC 6-1.1-3-20 within
39 the following periods:

40 (1) A township assessor (if any) must make a change in the
41 assessed value and give the notice of the change on or before the
42 later of:

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- 1 (A) September 15 of the year for which the assessment is
- 2 made, **if the assessment is made in a year that ends before**
- 3 **January 1, 2015, and July 15 of the year for which the**
- 4 **assessment is made, if the assessment is made in a year that**
- 5 **begins after December 31, 2014; or**
- 6 (B) four (4) months from the date the personal property return
- 7 is filed if the return is filed after ~~May 15 of the year for which~~
- 8 ~~the assessment is made.~~ **the filing date for the personal**
- 9 **property tax return.**
- 10 (2) A county assessor or county property tax assessment board of
- 11 appeals must make a change in the assessed value, including the
- 12 final determination by the board of an assessment changed by an
- 13 assessing official, and give the notice of the change on or before
- 14 the later of:
- 15 (A) October 30 of the year for which the assessment is made
- 16 **if the assessment is made in a year that ends before**
- 17 **January 1, 2015, and August 30 of the year for which the**
- 18 **assessment is made, if the assessment is made in a year that**
- 19 **begins after December 31, 2014; or**
- 20 (B) five (5) months from the date the personal property return
- 21 is filed if the return is filed after ~~May 15 of the year for which~~
- 22 ~~the assessment is made.~~ **the filing date for the personal**
- 23 **property tax return.**
- 24 (3) The department of local government finance must make a
- 25 preliminary change in the assessed value and give the notice of
- 26 the change on or before the later of:
- 27 (A) October 1 of the year immediately following the year for
- 28 which the assessment is made, **if the assessment is made in**
- 29 **a year that ends before January 1, 2015, and August 1 of**
- 30 **the year immediately following the year for which the**
- 31 **assessment is made, if the assessment is made in a year that**
- 32 **begins after December 31, 2014; or**
- 33 (B) sixteen (16) months from the date the personal property
- 34 return is filed if the return is filed after ~~May 15 of the year for~~
- 35 ~~which the assessment is made.~~ **the filing date for the**
- 36 **personal property tax return.**
- 37 (b) Except as provided in section 2 of this chapter, if an assessing
- 38 official or a county property tax assessment board of appeals fails to
- 39 change an assessment and give notice of the change within the time
- 40 prescribed by this section, the assessed value claimed by the taxpayer
- 41 on the personal property return is final.
- 42 (c) This section does not limit the authority of a county auditor to

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1 correct errors in a tax duplicate under IC 6-1.1-15-12.

2 (d) This section does not apply if the taxpayer:

- 3 (1) fails to file a personal property return which substantially
4 complies with this article and the regulations of the department of
5 local government finance; or
6 (2) files a fraudulent personal property return with the intent to
7 evade the payment of property taxes.

8 (e) A taxpayer may appeal a preliminary determination of the
9 department of local government finance under subsection (a)(3) to the
10 Indiana board. An appeal under this subdivision shall be conducted in
11 the same manner as an appeal under IC 6-1.1-15-4 through
12 IC 6-1.1-15-8. A preliminary determination that is not appealed under
13 this subsection is a final unappealable order of the department of local
14 government finance.

15 SECTION 36. IC 6-1.1-17-0.5, AS AMENDED BY P.L.137-2012,
16 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2013]: Sec. 0.5. (a) For purposes of this section, "net assessed
18 value" means assessed value after the application of deductions,
19 exemptions, and abatements.

20 (b) The county auditor may exclude and keep separate on the tax
21 duplicate for taxes payable in a calendar year the net assessed value of
22 tangible property that meets the following conditions:

- 23 (1) The net assessed value of the property is at least nine percent
24 (9%) of the net assessed value of all tangible property subject to
25 taxation by a taxing district.
26 (2) The property is or has been part of a bankruptcy estate that is
27 subject to protection under the federal bankruptcy code.
28 (3) The owner of the property has discontinued all business
29 operations on the property.
30 (4) There is a high probability that the taxpayer will not pay
31 property taxes due on the property in the following year.

32 (c) This section does not limit, restrict, or reduce in any way the
33 property tax liability on the property.

34 (d) For each taxing district located in the county, the county auditor
35 may reduce for a calendar year the taxing district's net assessed value
36 that is certified to the department of local government finance under
37 section 1 of this chapter and used to set tax rates for the taxing district
38 for taxes first due and payable in the immediately succeeding calendar
39 year. The county auditor may reduce a taxing district's net assessed
40 value under this subsection only to enable the taxing district to absorb
41 the effects of reduced property tax collections in the immediately
42 succeeding calendar year that are expected to result from any or a

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- 1 combination of the following:
- 2 (1) Successful appeals of the assessed value of property located
- 3 in the taxing district.
- 4 (2) Deductions under IC 6-1.1-12-37 and IC 6-1.1-12-37.5 that
- 5 result from the granting of applications for the standard deduction
- 6 for the calendar year under IC 6-1.1-12-37 or IC 6-1.1-12-44 after
- 7 the county auditor certifies net assessed value as described in this
- 8 section. **This subdivision expires January 1, 2015.**
- 9 (3) Deductions that result from the granting of applications for
- 10 deductions for the calendar year under IC 6-1.1-12-44 after the
- 11 county auditor certifies net assessed value as described in this
- 12 section. **This subdivision expires January 1, 2015.**
- 13 (4) Reassessments of real property under IC 6-1.1-4-11.5.
- 14 **(5) Any deduction for an assessment date in a calendar year**
- 15 **that begins after December 31, 2014, that the county auditor**
- 16 **grants after the county auditor certifies net assessed value as**
- 17 **described in this section.**

18 Not later than December 31 of each year, the county auditor shall send
 19 a certified statement, under the seal of the board of county
 20 commissioners, to the fiscal officer of each political subdivision of the
 21 county and to the department of local government finance. The
 22 certified statement must list any adjustments to the amount of the
 23 reduction under this subsection and the information submitted under
 24 section 1 of this chapter that are necessary. The county auditor shall
 25 keep separately on the tax duplicate the amount of any reductions made
 26 under this subsection. The maximum amount of the reduction
 27 authorized under this subsection is determined under subsection (e).

28 (e) The amount of the reduction in a taxing district's net assessed
 29 value for a calendar year under subsection (d) may not exceed two
 30 percent (2%) of the net assessed value of tangible property subject to
 31 assessment in the taxing district in that calendar year.

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

- 34 (1) county property tax assessment board of appeals;
- 35 (2) Indiana board; or
- 36 (3) Indiana tax court;

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

38 SECTION 37. IC 6-1.1-22-8.1, AS AMENDED BY P.L.120-2012,
 39 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2013]: Sec. 8.1. (a) The county treasurer shall:

- 41 (1) except as provided in subsection (h), mail to the last known
- 42 address of each person liable for any property taxes or special

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1 assessment, as shown on the tax duplicate or special assessment
 2 records, or to the last known address of the most recent owner
 3 shown in the transfer book; and

4 (2) transmit by written, electronic, or other means to a mortgagee
 5 maintaining an escrow account for a person who is liable for any
 6 property taxes or special assessments, as shown on the tax
 7 duplicate or special assessment records;

8 a statement in the form required under subsection (b). However, for
 9 property taxes first due and payable in 2008, the county treasurer may
 10 choose to use a tax statement that is different from the tax statement
 11 prescribed by the department under subsection (b). If a county chooses
 12 to use a different tax statement, the county must still transmit (with the
 13 tax bill) the statement in either color type or black-and-white type.

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

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

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

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

23 (A) the amount of the tax rate;

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

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

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

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

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

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

37 (B) the percentage change, if any, in the amount of the
 38 taxpayer's liability distributable to each taxing unit in which
 39 the property is located from the previous year to the current
 40 year.

41 (7) An explanation of the following:

42 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or

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- 1 another law that are available in the taxing district where the
 2 property is located.
- 3 (B) All property tax deductions that are available in the taxing
 4 district where the property is located.
- 5 (C) The procedure and deadline for filing for any available
 6 homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
 7 another law and each deduction.
- 8 (D) The procedure that a taxpayer must follow to:
 9 (i) appeal a current assessment; or
 10 (ii) petition for the correction of an error related to the
 11 taxpayer's property tax and special assessment liability.
- 12 (E) The forms that must be filed for an appeal or a petition
 13 described in clause (D).
- 14 (F) The procedure and deadline that a taxpayer must follow
 15 and the forms that must be used if a credit or deduction has
 16 been granted for the property and the taxpayer is no longer
 17 eligible for the credit or deduction.
- 18 (G) Notice that an appeal described in clause (D) requires
 19 evidence relevant to the true tax value of the taxpayer's
 20 property as of the assessment date that is the basis for the taxes
 21 payable on that property.
- 22 The department of local government finance shall provide the
 23 explanation required by this subdivision to each county treasurer.
- 24 (8) A checklist that shows:
 25 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
 26 another law and all property tax deductions; and
 27 (B) whether each homestead credit and property tax deduction
 28 applies in the current statement for the property transmitted
 29 under subsection (a).
- 30 (9) This subdivision applies to any property for which a deduction
 31 or credit is listed under subdivision (8) if the notice required
 32 under this subdivision was not provided to a taxpayer on a
 33 reconciling statement under IC 6-1.1-22.5-12. The statement must
 34 include in 2010, 2011, and 2012 a notice that must be returned by
 35 the taxpayer to the county auditor with the taxpayer's verification
 36 of the items required by this subdivision. The notice must explain
 37 the tax consequences and applicable penalties if a taxpayer
 38 unlawfully claims a standard deduction under IC 6-1.1-12-37 on:
 39 (A) more than one (1) parcel of property; or
 40 (B) property that is not the taxpayer's principal place of
 41 residence or is otherwise not eligible for the standard
 42 deduction.

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1 The notice must include a place for the taxpayer to indicate, under
 2 penalties of perjury, for each deduction and credit listed under
 3 subdivision (8), whether the property is eligible for the deduction
 4 or credit listed under subdivision (8). The notice must also
 5 include a place for each individual who qualifies the property for
 6 a deduction or credit listed in subdivision (8) to indicate the name
 7 of the individual and the name of the individual's spouse (if any),
 8 as the names appear in the records of the United States Social
 9 Security Administration for the purposes of the issuance of a
 10 Social Security card and Social Security number (or that they use
 11 as their legal names when they sign their names on legal
 12 documents), and either the last five (5) digits of each individual's
 13 Social Security number or, if an individual does not have a Social
 14 Security number, the numbers required from the individual under
 15 IC 6-1.1-12-37(e)(4)(B). The notice must explain that the
 16 taxpayer must complete and return the notice with the required
 17 information and that failure to complete and return the notice may
 18 result in disqualification of property for deductions and credits
 19 listed in subdivision (8), must explain how to return the notice,
 20 and must be on a separate form printed on paper that is a different
 21 color than the tax statement. The notice must be prepared in the
 22 form prescribed by the department of local government finance
 23 and include any additional information required by the
 24 department of local government finance. This subdivision expires
 25 January 1, 2015.

26 (c) The county treasurer may mail or transmit the statement one (1)
 27 time each year at least fifteen (15) days before the date on which the
 28 first or only installment is due, **if the statement is mailed or**
 29 **transmitted in a year ending before January 1, 2016, and at least**
 30 **twenty (20) days before the date on which the first or only**
 31 **installment is due, if the statement is mailed or transmitted in a**
 32 **year beginning after December 31, 2015.** Whenever a person's tax
 33 liability for a year is due in one (1) installment under IC 6-1.1-7-7 or
 34 section 9 of this chapter, a statement that is mailed must include the
 35 date on which the installment is due and denote the amount of money
 36 to be paid for the installment. Whenever a person's tax liability is due
 37 in two (2) installments, a statement that is mailed must contain the
 38 dates on which the first and second installments are due and denote the
 39 amount of money to be paid for each installment. If a statement is
 40 returned to the county treasurer as undeliverable and the forwarding
 41 order is expired, the county treasurer shall notify the county auditor of
 42 this fact. Upon receipt of the county treasurer's notice, the county

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1 auditor may, at the county auditor's discretion, treat the property as not
2 being eligible for any deductions under IC 6-1.1-12 or any homestead
3 credits under IC 6-1.1-20.4 and IC 6-3.5-6-13.

4 (d) All payments of property taxes and special assessments shall be
5 made to the county treasurer. The county treasurer, when authorized by
6 the board of county commissioners, may open temporary offices for the
7 collection of taxes in cities and towns in the county other than the
8 county seat.

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

12 (f) The information to be included in the statement under subsection
13 (b) must be simply and clearly presented and understandable to the
14 average individual.

15 (g) After December 31, 2007, a reference in a law or rule to
16 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated
17 as a reference to this section.

18 (h) Transmission of statements and other information under this
19 subsection applies in a county only if the county legislative body adopts
20 an authorizing ordinance. Subject to subsection (i), in a county in
21 which an ordinance is adopted under this subsection for property taxes
22 and special assessments first due and payable after 2009, a person may,
23 in any manner permitted by subsection (n), direct the county treasurer
24 and county auditor to transmit the following to the person by electronic
25 mail:

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

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

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

36 (A) Section 9 of this chapter.

37 (B) Section 9.7 of this chapter.

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

40 (4) Any other information that:

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

42 (B) would otherwise be sent:

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1 (i) by the county treasurer or the county auditor to the person
2 by regular mail; and

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

5 The information listed in this subsection may be transmitted to a person
6 by using electronic mail that provides a secure Internet link to the
7 information.

8 (i) For property with respect to which more than one (1) person is
9 liable for property taxes and special assessments, subsection (h) applies
10 only if all the persons liable for property taxes and special assessments
11 designate the electronic mail address for only one (1) individual
12 authorized to receive the statements and other information referred to
13 in subsection (h).

14 (j) Before 2010, the department of local government finance shall
15 create a form to be used to implement subsection (h). The county
16 treasurer and county auditor shall:

17 (1) make the form created under this subsection available to the
18 public;

19 (2) transmit a statement or other information by electronic mail
20 under subsection (h) to a person who, at least thirty (30) days
21 before the anticipated general mailing date of the statement or
22 other information, files the form created under this subsection:

23 (A) with the county treasurer; or

24 (B) with the county auditor; and

25 (3) publicize the availability of the electronic mail option under
26 this subsection through appropriate media in a manner reasonably
27 designed to reach members of the public.

28 (k) The form referred to in subsection (j) must:

29 (1) explain that a form filed as described in subsection (j)(2)
30 remains in effect until the person files a replacement form to:

31 (A) change the person's electronic mail address; or

32 (B) terminate the electronic mail option under subsection (h);

33 and

34 (2) allow a person to do at least the following with respect to the
35 electronic mail option under subsection (h):

36 (A) Exercise the option.

37 (B) Change the person's electronic mail address.

38 (C) Terminate the option.

39 (D) For a person other than an individual, designate the
40 electronic mail address for only one (1) individual authorized
41 to receive the statements and other information referred to in
42 subsection (h).

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1 (E) For property with respect to which more than one (1)
 2 person is liable for property taxes and special assessments,
 3 designate the electronic mail address for only one (1)
 4 individual authorized to receive the statements and other
 5 information referred to in subsection (h).

6 (l) The form created under subsection (j) is considered filed with the
 7 county treasurer or the county auditor on the postmark date or on the
 8 date it is electronically submitted. If the postmark is missing or
 9 illegible, the postmark is considered to be one (1) day before the date
 10 of receipt of the form by the county treasurer or the county auditor.

11 (m) The county treasurer shall maintain a record that shows at least
 12 the following:

13 (1) Each person to whom a statement or other information is
 14 transmitted by electronic mail under this section.

15 (2) The information included in the statement.

16 (3) Whether the county treasurer received a notice that the
 17 person's electronic mail was undeliverable.

18 (n) A person may direct the county treasurer and county auditor to
 19 transmit information by electronic mail under subsection (h) on a form
 20 prescribed by the department submitted:

21 (1) in person;

22 (2) by mail; or

23 (3) in an online format developed by the county and approved by
 24 the department.

25 SECTION 38. IC 6-1.1-22-9, AS AMENDED BY P.L.87-2009,
 26 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (b) **and**
 28 **IC 6-1.1-7-7**, the property taxes assessed for a year under this article
 29 are due in two (2) equal installments:

30 (1) on May 10 and November 10 of the following year, **if the**
 31 **assessment date is in a year ending before January 1, 2015;**
 32 **and**

33 (2) on May 15 and November 15 of the following year, **if the**
 34 **assessment date is in a year beginning after December 31,**
 35 **2014.**

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

38 (1) Subsection (c).

39 (2) Subsection (d).

40 (3) IC 6-1.1-7-7.

41 (4) Section 9.5 of this chapter.

42 (5) Section 9.7 of this chapter.

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

9 (d) If the county treasurer receives a copy of an appeal petition
 10 under IC 6-1.1-18.5-12(d) before the county treasurer mails or
 11 transmits statements under section 8.1 of this chapter, the county
 12 treasurer may:

13 (1) mail or transmit the statements without regard to the pendency
 14 of the appeal and, if the resolution of the appeal by the department
 15 of local government finance results in changes in levies, mail or
 16 transmit reconciling statements under subsection (e); or

17 (2) delay the mailing or transmission of statements under section
 18 8.1 of this chapter so that:

19 (A) the due date of the first installment that would otherwise
 20 be due under subsection (a) is delayed by not more than sixty
 21 (60) days; and

22 (B) all statements reflect any changes in levies that result from
 23 the resolution of the appeal by the department of local
 24 government finance.

25 (e) A reconciling statement under subsection (d)(1) must indicate:

26 (1) the total amount due for the year;

27 (2) the total amount of the installments paid that did not reflect
 28 the resolution of the appeal under IC 6-1.1-18.5-12(d) by the
 29 department of local government finance;

30 (3) if the amount under subdivision (1) exceeds the amount under
 31 subdivision (2), the adjusted amount that is payable by the
 32 taxpayer:

33 (A) as a final reconciliation of all amounts due for the year;
 34 and

35 (B) not later than:

36 (i) ~~November 10~~; **the second regular property tax**
 37 **installment due date**; or

38 (ii) the date or dates established under section 9.5 of this
 39 chapter; and

40 (4) if the amount under subdivision (2) exceeds the amount under
 41 subdivision (1), that the taxpayer may claim a refund of the excess
 42 under IC 6-1.1-26.

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

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

9 (h) This subsection applies only if a statement for payment of
10 property taxes and special assessments by electronic mail is transmitted
11 to a person under section 8.1(h) of this chapter. If a response to the
12 transmission of electronic mail to a person indicates that the electronic
13 mail was not received, the county treasurer shall mail to the person a
14 hard copy of the statement in the manner required by section 8.1(a) of
15 this chapter for persons who do not opt to receive statements by
16 electronic mail. The due date for the property taxes and special
17 assessments under a statement mailed to a person under this subsection
18 is the due date indicated in the statement transmitted to the person by
19 electronic mail.

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

24 SECTION 39. IC 6-1.1-22-9.5, AS AMENDED BY P.L.146-2008,
25 SECTION 253, IS AMENDED TO READ AS FOLLOWS
26 [EFFECTIVE JULY 1, 2013]: Sec. 9.5. (a) This section applies only to
27 property taxes first due and payable in a year that begins after
28 December 31, 2003:

29 (1) with respect to a homestead (as defined in IC 6-1.1-12-37);
30 and

31 (2) that are not payable in one (1) installment under section 9(c)
32 of this chapter.

33 (b) At any time before the mailing or transmission of tax statements
34 for a year under section 8.1 of this chapter, a county may petition the
35 department of local government finance to establish a schedule of
36 installments for the payment of property taxes with respect to:

37 (1) real property that are based on the assessment of the property
38 in the immediately preceding year; or

39 (2) a mobile home or manufactured home that is not assessed as
40 real property that are based on the assessment of the property in
41 the current year.

42 The county fiscal body (as defined in IC 36-1-2-6) must approve a

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1 petition under this subsection.

2 (c) The department of local government finance:

3 (1) may not establish a date for:

4 (A) an installment payment that is earlier than ~~May 10~~ **the**
5 **first regular property tax installment due date** of the year
6 in which the tax statement is mailed or transmitted;

7 (B) the first installment payment that is later than ~~November~~
8 **10 the second regular property tax installment due date** of
9 the year in which the tax statement is mailed or transmitted; or

10 (C) the last installment payment that is later than ~~May 10~~ **the**
11 **first regular property tax installment due date** of the year
12 immediately following the year in which the tax statement is
13 mailed or transmitted; and

14 (2) shall:

15 (A) prescribe the form of the petition under subsection (b);

16 (B) determine the information required on the form; and

17 (C) notify the county fiscal body, the county auditor, and the
18 county treasurer of the department's determination on the
19 petition not later than twenty (20) days after receiving the
20 petition.

21 (d) Revenue from property taxes paid under this section in the year
22 immediately following the year in which the tax statement is mailed or
23 transmitted under section 8.1 of this chapter:

24 (1) is not considered in the determination of a levy excess under
25 IC 6-1.1-18.5-17 or IC 20-44-3 for the year in which the property
26 taxes are paid; and

27 (2) may be:

28 (A) used to repay temporary loans entered into by a political
29 subdivision for; and

30 (B) expended for any other reason by a political subdivision in
31 the year the revenue is received under an appropriation from;
32 the year in which the tax statement is mailed or transmitted under
33 section 8.1 of this chapter.

34 SECTION 40. IC 6-1.1-22-13 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 13. (a) The state
36 acquires a lien on each tract of real property for all property taxes
37 levied against the tract, including the land under an improvement or
38 appurtenance described in IC 6-1.1-2-4(b), and all subsequent penalties
39 and cost resulting from the taxes. This lien attaches on the assessment
40 date of the year for which the taxes are assessed. The lien is not
41 affected by any sale or transfer of the tract, including the land under an
42 improvement or appurtenance described in IC 6-1.1-2-4(b), including

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1 the sale, exchange, or lease of the tract under IC 36-1-11.

2 (b) The lien of the state for taxes, penalties, and cost continues for
3 ten (10) years from ~~May 10~~ **the first regular property tax installment**
4 **due date** of the year in which the taxes first become due. However, if
5 any proceeding is instituted to enforce the lien within the ten (10) year
6 period, the limitation is extended, if necessary, to permit the
7 termination of the proceeding.

8 (c) The lien of the state inures to taxing units which impose the
9 property taxes on which the lien is based, and the lien is superior to all
10 other liens.

11 (d) A taxing unit described in subsection (c) may institute a civil
12 suit against a person or an entity liable for delinquent property taxes.
13 The taxing unit may, after obtaining a judgment, collect:

- 14 (1) delinquent real property taxes;
15 (2) penalties due to the delinquency; and
16 (3) costs and expenses incurred in collecting the delinquent
17 property tax, including reasonable attorney's fees and court costs
18 approved by a court with jurisdiction.

19 SECTION 41. IC 6-1.1-22-13.5, AS ADDED BY P.L.169-2006,
20 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2013]: Sec. 13.5. (a) A political subdivision acquires a lien on
22 each tract of real property for:

- 23 (1) all special assessments levied against the tract, including the
24 land under an improvement or appurtenance described in
25 IC 6-1.1-2-4(b); and
26 (2) all subsequent penalties and costs resulting from the special
27 assessments.

28 The lien attaches on the installment due date of the year for which the
29 special assessments are certified for collection. The lien is not affected
30 by any sale or transfer of the tract, including the land under an
31 improvement or appurtenance described in IC 6-1.1-2-4(b), and
32 including the sale, exchange, or lease of the tract under IC 36-1-11.

33 (b) The lien of the political subdivision for special assessments,
34 penalties, and costs continues for ten (10) years from ~~May 10~~ **the first**
35 **regular property tax installment due date** of the year in which
36 special assessments first become due. However, if any proceeding is
37 instituted to enforce the lien within the ten (10) year period, the
38 limitation is extended, if necessary, to permit the termination of the
39 proceeding.

40 (c) The lien of the state inures to political subdivisions that impose
41 the special assessments on which the lien is based, and the lien is
42 superior to all other liens except the lien of the state for property taxes.

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1 (d) A political subdivision described in subsection (c) may institute
 2 a civil suit against a person or an entity liable for delinquent special
 3 assessments. The political subdivision may, after obtaining a judgment,
 4 collect:

- 5 (1) delinquent special assessments;
- 6 (2) penalties due to the delinquency; and
- 7 (3) costs and expenses incurred in collecting the delinquent
 8 special assessments, including reasonable attorney's fees and
 9 court costs approved by a court with jurisdiction.

10 SECTION 42. IC 6-1.1-22.5-9, AS AMENDED BY P.L.172-2011,
 11 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (e) and
 13 section 12(b) of this chapter, tax liability billed on a provisional
 14 statement is due in two (2) equal installments on ~~May 10~~ **the first**
 15 **regular property tax installment due date** and ~~November 10~~ **the**
 16 **second regular property tax installment due date** of the year
 17 following the assessment date covered by the provisional statement.

18 (b) The county treasurer may mail or transmit the provisional
 19 statement one (1) time each year at least fifteen (15) days before the
 20 date on which the first installment is due under subsection (a), **if the**
 21 **notice is mailed or transmitted before January 1, 2016, and at least**
 22 **twenty (20) days before the date on which the first installment is**
 23 **due under subsection (a), if the notice is mailed or transmitted**
 24 **after December 31, 2015. The provisional statement must be mailed**
 25 **or transmitted** in the manner provided in IC 6-1.1-22-8.1, regardless
 26 of whether the notice required under section 6(b) of this chapter has
 27 been published.

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

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

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

22 SECTION 43. IC 6-1.1-22.5-12, AS AMENDED BY P.L.172-2011,
 23 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2013]: Sec. 12. (a) Except as provided by subsection (c), each
 25 reconciling statement must be on a form prescribed by the department
 26 of local government finance and must indicate:

- 27 (1) the actual property tax liability under this article for the
 28 calendar year for which the reconciling statement is issued;
 29 (2) the total amount paid under the provisional statement for the
 30 property for which the reconciling statement is issued;
 31 (3) if the amount under subdivision (1) exceeds the amount under
 32 subdivision (2), that the excess is payable by the taxpayer:
 33 (A) as a final reconciliation of the tax liability; and
 34 (B) not later than:
 35 (i) thirty (30) days after the date of the reconciling
 36 statement;
 37 (ii) if the county treasurer requests in writing that the
 38 commissioner designate a later date, the date designated by
 39 the commissioner; or
 40 (iii) the date specified in an ordinance adopted under section
 41 18.5 of this chapter; and
 42 (4) if the amount under subdivision (2) exceeds the amount under

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1 subdivision (1), that the taxpayer may claim a refund of the excess
2 under IC 6-1.1-26.

3 (b) If, upon receipt of the abstract required by IC 6-1.1-22-5 or upon
4 determination of the tax rate of the cross-county entity referred to in
5 section 6.5 of this chapter, the county treasurer determines that it is
6 possible to complete the:

- 7 (1) preparation; and
8 (2) mailing or transmittal;

9 of the reconciling statement at least thirty (30) days before the due date
10 of the second installment specified in the provisional statement, the
11 county treasurer may request in writing that the department of local
12 government finance permit the county treasurer to issue a reconciling
13 statement that adjusts the amount of the second installment that was
14 specified in the provisional statement. If the department approves the
15 county treasurer's request, the county treasurer shall prepare and mail
16 or transmit the reconciling statement at least thirty (30) days before the
17 due date of the second installment specified in the provisional
18 statement.

19 (c) A reconciling statement prepared under subsection (b) must
20 indicate:

- 21 (1) the actual property tax liability under this article for the
22 calendar year for the property for which the reconciling statement
23 is issued;
24 (2) the total amount of the first installment paid under the
25 provisional statement for the property for which the reconciling
26 statement is issued;
27 (3) if the amount under subdivision (1) exceeds the amount under
28 subdivision (2), the adjusted amount of the second installment
29 that is payable by the taxpayer:

- 30 (A) as a final reconciliation of the tax liability; and
31 (B) not later than:

- 32 (i) ~~November 10; the second regular property tax~~
33 **installment due date;** or
34 (ii) if the county treasurer requests in writing that the
35 commissioner designate a later date, the date designated by
36 the commissioner; and

37 (4) if the amount under subdivision (2) exceeds the amount under
38 subdivision (1), that the taxpayer may claim a refund of the excess
39 under IC 6-1.1-26.

40 ~~(d) At the election of a county auditor, a checklist required by~~
41 ~~IC 6-1.1-22-8.1(b)(8) and a notice required by IC 6-1.1-22-8.1(b)(9)~~
42 ~~may be sent to a taxpayer with a reconciling statement under this~~

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section. This subsection expires January 1, 2013.

(d) In a county in which an authorizing ordinance is adopted under IC 6-1.1-22-8.1(h), a person may direct the county treasurer to transmit a reconciling statement by electronic mail under IC 6-1.1-22-8.1(h).

(e) A reconciling statement may include any adjustment authorized by the department of local government finance under section 8(e) of this chapter and approved by the county treasurer.

SECTION 44. IC 6-1.1-22.5-14, AS AMENDED BY P.L.89-2010, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 14. (a) Subject to subsection (b), not later than fifty-one (51) days after the due date of a provisional or reconciling statement under this chapter, **if the due date is in a year ending before January 1, 2016, and forty-six (46) days after the due date of a provisional or reconciling statement under this chapter, if the due date is in a year beginning after December 31, 2015**, the county auditor shall:

- (1) file with the auditor of state a report of settlement; and
- (2) distribute tax collections to the appropriate taxing units.

(b) The county treasurer shall:

- (1) place in a separate account in the county general fund penalties collected as a result of late payments on statements issued under this chapter for the payment of property taxes;
- (2) use the account only to defray the costs of mailing or transmission of statements under this chapter; and
- (3) deposit additional funds, if any, remaining in the account after the payment of costs of mailing or transmission of statements under this chapter in the county's property reassessment fund established under IC 6-1.1-4-27.5.

SECTION 45. IC 6-1.1-23-1, AS AMENDED BY P.L.146-2008, SECTION 257, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) Annually, after ~~November 10th~~ **the second regular property tax installment due date in a year** but before August 1st of the succeeding year, each county treasurer shall serve a written demand upon each county resident who is delinquent in the payment of personal property taxes. Annually, after ~~May 10~~ **the first regular property tax installment due date in a year** but before October 31 of the same year, each county treasurer may serve a written demand upon a county resident who is delinquent in the payment of personal property taxes. The written demand may be served upon the taxpayer:

- (1) by registered or certified mail;

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- 1 (2) in person by the county treasurer or the county treasurer's
- 2 agent; or
- 3 (3) by proof of certificate of mailing.
- 4 (b) The written demand required by this section shall contain:
- 5 (1) a statement that the taxpayer is delinquent in the payment of
- 6 personal property taxes;
- 7 (2) the amount of the delinquent taxes;
- 8 (3) the penalties due on the delinquent taxes;
- 9 (4) the collection expenses which the taxpayer owes; and
- 10 (5) a statement that if the sum of the delinquent taxes, penalties,
- 11 and collection expenses are not paid within thirty (30) days from
- 12 the date the demand is made then:
- 13 (A) sufficient personal property of the taxpayer shall be sold
- 14 to satisfy the total amount due plus the additional collection
- 15 expenses incurred; or
- 16 (B) a judgment may be entered against the taxpayer in the
- 17 circuit court of the county.
- 18 (c) Subsections (d) through (g) apply only to personal property that:
- 19 (1) is subject to a lien of a creditor imposed under an agreement
- 20 entered into between the debtor and the creditor after June 30,
- 21 2005;
- 22 (2) comes into the possession of the creditor or the creditor's agent
- 23 after May 10, 2006, to satisfy all or part of the debt arising from
- 24 the agreement described in subdivision (1); and
- 25 (3) has an assessed value of at least three thousand two hundred
- 26 dollars (\$3,200).
- 27 (d) For the purpose of satisfying a creditor's lien on personal
- 28 property, the creditor of a taxpayer that comes into possession of
- 29 personal property on which the taxpayer is adjudicated delinquent in
- 30 the payment of personal property taxes must pay in full to the county
- 31 treasurer the amount of the delinquent personal property taxes
- 32 determined under STEP SEVEN of the following formula from the
- 33 proceeds of any transfer of the personal property made by the creditor
- 34 or the creditor's agent before applying the proceeds to the creditor's lien
- 35 on the personal property:
- 36 STEP ONE: Determine the amount realized from any transfer of
- 37 the personal property made by the creditor or the creditor's agent
- 38 after the payment of the direct costs of the transfer.
- 39 STEP TWO: Determine the amount of the delinquent taxes,
- 40 including penalties and interest accrued on the delinquent taxes
- 41 as identified on the form described in subsection (f) by the county
- 42 treasurer.

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- 1 STEP THREE: Determine the amount of the total of the unpaid
 2 debt that is a lien on the transferred property that was perfected
 3 before the assessment date on which the delinquent taxes became
 4 a lien on the transferred property.
 5 STEP FOUR: Determine the sum of the STEP TWO amount and
 6 the STEP THREE amount.
 7 STEP FIVE: Determine the result of dividing the STEP TWO
 8 amount by the STEP FOUR amount.
 9 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE
 10 amount.
 11 STEP SEVEN: Determine the lesser of the following:
 12 (A) The STEP TWO amount.
 13 (B) The STEP SIX amount.
 14 (e) This subsection applies to transfers made by a creditor after May
 15 10, 2006. As soon as practicable after a creditor comes into possession
 16 of the personal property described in subsection (c), the creditor shall
 17 request the form described in subsection (f) from the county treasurer.
 18 Before a creditor transfers personal property described in subsection
 19 (d) on which delinquent personal property taxes are owed, the creditor
 20 must obtain from the county treasurer a delinquent personal property
 21 tax form and file the delinquent personal property tax form with the
 22 county treasurer. The creditor shall provide the county treasurer with:
 23 (1) the name and address of the debtor; and
 24 (2) a specific description of the personal property described in
 25 subsection (d);
 26 when requesting a delinquent personal property tax form.
 27 (f) The delinquent personal property tax form must be in a form
 28 prescribed by the state board of accounts under IC 5-11 and must
 29 require the following information:
 30 (1) The name and address of the debtor as identified by the
 31 creditor.
 32 (2) A description of the personal property identified by the
 33 creditor and now in the creditor's possession.
 34 (3) The assessed value of the personal property identified by the
 35 creditor and now in the creditor's possession, as determined under
 36 subsection (g).
 37 (4) The amount of delinquent personal property taxes owed on the
 38 personal property identified by the creditor and now in the
 39 creditor's possession, as determined under subsection (g).
 40 (5) A statement notifying the creditor that this section requires
 41 that a creditor, upon the liquidation of personal property for the
 42 satisfaction of the creditor's lien, must pay in full the amount of

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1 delinquent personal property taxes owed as determined under
2 subsection (d) on the personal property in the amount identified
3 on this form from the proceeds of the liquidation before the
4 proceeds of the liquidation may be applied to the creditor's lien on
5 the personal property.

6 (g) The county treasurer shall provide the delinquent personal
7 property tax form described in subsection (f) to the creditor not later
8 than fourteen (14) days after the date the creditor requests the
9 delinquent personal property tax form. The county assessor and the
10 township assessors (if any) shall assist the county treasurer in
11 determining the appropriate assessed value of the personal property and
12 the amount of delinquent personal property taxes owed on the personal
13 property. Assistance provided by the county assessor and the township
14 assessors (if any) must include providing the county treasurer with
15 relevant personal property forms filed with the assessor or assessors
16 and providing the county treasurer with any other assistance necessary
17 to accomplish the purposes of this section.

18 SECTION 46. IC 6-1.1-24-1, AS AMENDED BY P.L.120-2012,
19 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2013]: Sec. 1. (a) On or after January 1 of each calendar year
21 in which a tax sale will be held in a county and not later than fifty-one
22 (51) days after the first **regular property tax payment installment** due
23 date in that calendar year, **if the first regular property tax**
24 **installment due date is in a calendar year ending before January 1,**
25 **2016, and not later than June 30, if the first regular property tax**
26 **installment due date is in a calendar year beginning after**
27 **December 31, 2015,** the county treasurer (or county executive, in the
28 case of property described in subdivision (2)) shall certify to the county
29 auditor a list of real property on which any of the following exist:

30 (1) In the case of real property other than real property described
31 in subdivision (2), any property taxes or special assessments
32 certified to the county auditor for collection by the county
33 treasurer from the prior year's ~~spring~~ **first regular property tax**
34 **installment due date** or before are delinquent as determined under
35 IC 6-1.1-37-10 and the delinquent property tax or special
36 assessments due exceed twenty-five dollars (\$25).

37 (2) In the case of real property for which a county executive has
38 certified to the county auditor that the real property is:

- 39 (A) vacant; or
40 (B) abandoned;
41 any property taxes or special assessments from the prior year's ~~fall~~
42 **second regular property tax installment due date** or before that

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1 are delinquent as determined under IC 6-1.1-37-10. The county
2 executive must make a certification under this subdivision not
3 later than sixty-one (61) days before the earliest date on which
4 application for judgment and order for sale may be made.

5 (3) Any unpaid costs are due under section 2(b) of this chapter
6 from a prior tax sale.

7 (b) The county auditor shall maintain a list of all real property
8 eligible for sale. Except as provided in section 1.2 or another provision
9 of this chapter, the taxpayer's property shall remain on the list. The list
10 must:

11 (1) describe the real property by parcel number and common
12 address, if any;

13 (2) for a tract or item of real property with a single owner,
14 indicate the name of the owner; and

15 (3) for a tract or item with multiple owners, indicate the name of
16 at least one (1) of the owners.

17 (c) Except as otherwise provided in this chapter, the real property
18 so listed is eligible for sale in the manner prescribed in this chapter.

19 (d) Not later than fifteen (15) days after the date of the county
20 treasurer's certification under subsection (a), the county auditor shall
21 mail by certified mail a copy of the list described in subsection (b) to
22 each mortgagee who requests from the county auditor by certified mail
23 a copy of the list. Failure of the county auditor to mail the list under
24 this subsection does not invalidate an otherwise valid sale.

25 SECTION 47. IC 6-1.1-26-6 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) Notwithstanding
27 the other provisions of this chapter, each county treasurer shall place
28 the portion of a tax or special assessment payment which exceeds the
29 amount actually due, as shown by the tax duplicate or special
30 assessment records, in a special fund to be known as the "surplus tax
31 fund". Amounts placed in the fund shall first be applied to the
32 taxpayer's delinquent taxes in the manner provided in IC 6-1.1-23-5(b).
33 The taxpayer may then file a verified claim for money remaining in the
34 surplus tax fund. The county treasurer or county auditor shall require
35 reasonable proof of payment by the person making the claim. If the
36 claim is approved by the county auditor and the county treasurer, the
37 county auditor shall issue a warrant to the taxpayer for the amount due
38 the taxpayer.

39 (b) Not less frequently than at the time of each semiannual
40 settlement, the county treasurer shall prepare duplicate schedules of all
41 excess payments received. The schedules shall contain the name on the
42 tax duplicate, the amount of excess paid, and the taxing district. The

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1 county treasurer shall deliver one (1) copy of the schedule to the county
 2 auditor. Within fifteen (15) days after receiving the schedule, the
 3 county auditor shall review the schedule, and if the county auditor
 4 concurs with the schedule, the county auditor shall notify the county
 5 treasurer that the notice required under subsection (d) may be sent. The
 6 county auditor shall preserve the schedule, and if a refund is
 7 subsequently made, he shall note on the schedule and notify the county
 8 treasurer of the date and amount of the refund. In addition, when
 9 money is transferred from the surplus tax fund to the county general
 10 fund under subsection (c), the county auditor shall note the date and
 11 amount of the transfer on the schedule.

12 (c) If an excess payment is not claimed within the three (3) year
 13 period after ~~November 10~~ **the second regular property tax**
 14 **installment due date** of the year in which the payment was made and
 15 the county treasurer has given the written notice required under
 16 subsection (d), the county auditor shall transfer the excess from the
 17 surplus tax fund into the general fund of the county. If the county
 18 treasurer has given written notice concerning the excess under
 19 subsection (d), the excess may not be refunded under subsection (a)
 20 after the expiration of that three (3) year time period.

21 (d) This subsection applies only if the amount of an excess payment
 22 is more than five dollars (\$5) and exceeds the amount applied under
 23 subsection (a) to property taxes that are delinquent at the time that the
 24 excess payment is transferred to the surplus tax fund. Not later than
 25 forty-five (45) days after receiving the notification from the county
 26 auditor under subsection (b), the county treasurer shall give the
 27 taxpayer who made the excess payment written notice that the taxpayer
 28 may be entitled to a refund. The notice shall be mailed to the last
 29 known address of the taxpayer as listed on the tax duplicate or the most
 30 current record of the county treasurer. The notice must contain at least
 31 the following information:

- 32 (1) A statement that the taxpayer may be entitled to a refund
- 33 because the taxpayer made an excess payment.
- 34 (2) The amount of the refund.
- 35 (3) Instructions on how to claim the refund.
- 36 (4) The date before which the refund must be claimed under
- 37 subsection (c).
- 38 (5) An explanation that the amount of the refund will be reduced
- 39 by any amount applied to property taxes that are delinquent.

40 SECTION 48. IC 6-1.1-27-1, AS AMENDED BY P.L.89-2010,
 41 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2013]: Sec. 1. (a) On or before June ~~20th~~ **20** and December

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1 20~~th~~ 20 of each year, the county auditor and the county treasurer shall
2 meet in the office of the county auditor. Before each semi-annual
3 meeting, the county auditor shall complete an audit of the county
4 treasurer's monthly reports required under IC 36-2-10-16. In addition,
5 the county auditor shall:

6 (1) prepare a certificate of settlement on the form prescribed by
7 the state board of accounts; and

8 (2) deliver the certificate of settlement to the county treasurer at
9 least two (2) days before each semi-annual meeting.

10 (b) If any county treasurer or auditor refuses, neglects, or fails to
11 distribute tax money due to a taxing unit on or before:

12 (1) the fifty-first day immediately following each property tax due
13 date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies, **if**
14 **the due date is in a year ending before January 1, 2016, and**
15 **forty-six (46) days after each property tax due date under**
16 **IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies, if the due**
17 **date is in a year beginning after December 31, 2015;** or

18 (2) the deadline for a distribution requested under IC 5-13-6-3;
19 the county treasurer and auditor shall pay to the taxing unit from the
20 county general fund interest on the taxing unit's undistributed tax
21 money if the county treasurer and auditor invest undistributed tax
22 money in an interest bearing investment.

23 (c) The amount of interest to be paid if subsection (b)(1) applies
24 equals the taxing unit's proportionate share of the actual amount of
25 interest which is received from investments of the undistributed tax
26 money from:

27 (1) the fifty-second day immediately following the property tax
28 due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever
29 applies, **if the due date is in a year ending before January 1,**
30 **2016; and**

31 (2) **the forty-seventh day immediately following the property**
32 **tax due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever**
33 **applies, if the due date is in a year beginning after December**
34 **31, 2015;**

35 to the date that the tax money is distributed.

36 (d) The amount of interest to be paid if subsection (b)(2) applies
37 equals the taxing unit's proportionate share of the actual amount of
38 interest that is received from investments of the undistributed tax
39 money from the date the county treasurer receives the taxing unit's
40 request for funds under IC 5-13-6-3(b) to the date the tax money is
41 distributed.

42 SECTION 49. IC 6-1.1-30-17, AS AMENDED BY P.L.137-2012,

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1 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2013]: Sec. 17. (a) Except as provided in subsection (c) and
 3 subject to subsection (d), the department of state revenue and the
 4 auditor of state shall, when requested by the department of local
 5 government finance, withhold a percentage of the distributions of
 6 county adjusted gross income tax distributions under IC 6-3.5-1.1,
 7 county option income tax distributions under IC 6-3.5-6, or county
 8 economic development income tax distributions under IC 6-3.5-7 that
 9 would otherwise be distributed to the county under the schedules in
 10 IC 6-3.5-1.1-10, IC 6-3.5-1.1-21.1, IC 6-3.5-6-17, IC 6-3.5-6-17.3,
 11 IC 6-3.5-7-16, and IC 6-3.5-7-17.3, if:

12 (1) the county assessor has not transmitted to the department of
 13 local government finance by:

14 (A) October 1 of the year in which the distribution is
 15 scheduled to be made, **if the data apply to an assessment**
 16 **date in a year that ends before January 1, 2015; and**

17 (B) **September 1 of the year in which the distribution is**
 18 **scheduled to be made, if the data apply to an assessment**
 19 **date in a year that begins after December 31, 2014;**

20 the data for all townships in the county required to be transmitted
 21 under IC 6-1.1-4-25;

22 (2) the county auditor has not paid a bill for services under
 23 IC 6-1.1-4-31.5 to the department of local government finance in
 24 a timely manner;

25 (3) the county assessor has not forwarded to the department of
 26 local government finance in a timely manner sales disclosure
 27 form data under IC 6-1.1-5.5-3;

28 (4) the county auditor has not forwarded to the department of
 29 local government finance the duplicate copies of all approved
 30 exemption applications required to be forwarded by that date
 31 under IC 6-1.1-11-8(a);

32 (5) by the date the distribution is scheduled to be made, the
 33 county auditor has not sent a certified statement required to be
 34 sent by that date under IC 6-1.1-17-1 to the department of local
 35 government finance;

36 (6) the county does not maintain a certified computer system that
 37 meets the requirements of IC 6-1.1-31.5-3.5;

38 (7) the county auditor has not transmitted the data described in
 39 IC 36-2-9-20 to the department of local government finance in the
 40 form and on the schedule specified by IC 36-2-9-20;

41 (8) the county has not established a parcel index numbering
 42 system under 50 IAC 23-8-1 in a timely manner;

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1 (9) a county official has not provided other information to the
 2 department of local government finance in a timely manner as
 3 required by the department of local government finance; or
 4 (10) the department of local government finance incurs additional
 5 costs to assist a covered county (as defined in IC 6-1.1-22.6-1) to
 6 issue tax statements within the time frame specified in
 7 IC 6-1.1-22.6-18(b) for each year that the county experienced
 8 delayed property taxes (as defined in IC 6-1.1-22.6-2) before the
 9 year in which the county qualifies as a covered county.

10 The percentage to be withheld is the percentage determined by the
 11 department of local government finance. However, the percentage
 12 withheld for a reason stated in subdivision (10) may not exceed the
 13 percentage needed to reimburse the department of local government
 14 finance for the costs incurred by the department of local government
 15 finance to take the actions necessary to permit a covered county (as
 16 defined in IC 6-1.1-22.6-1) to issue reconciling tax statements for prior
 17 year delayed property taxes (as defined in IC 6-1.1-22.6-2) within the
 18 time frame specified in IC 6-1.1-22.6-18(b). The county governmental
 19 taxing unit of a covered county (as defined in IC 6-1.1-22.6-1) shall
 20 reimburse the department of local government finance for these
 21 expenses. The amount withheld under subdivision (10) reduces only
 22 the amount that would otherwise be distributed to the county
 23 governmental taxing unit of a covered county (as defined in
 24 IC 6-1.1-22.6-1) and not money distributable to any other political
 25 subdivision. The withholding of an amount under subdivision (10) does
 26 not relieve the county government of a covered county (as defined in
 27 IC 6-1.1-22.6-1) from making bond or lease payments that would
 28 otherwise be paid from withheld amounts or providing property tax
 29 credits that would otherwise be provided under IC 6-3.5 from withheld
 30 amounts. Subdivision (10) does not apply to any county other than a
 31 covered county (as defined in IC 6-1.1-22.6-1).

32 (b) Except as provided in subsection (e), money not distributed for
 33 the reasons stated in subsection (a) shall be distributed to the county
 34 when the department of local government finance determines that the
 35 failure to:

- 36 (1) provide information; or
- 37 (2) pay a bill for services;

38 has been corrected.

39 (c) The restrictions on distributions under subsection (a) do not
 40 apply if the department of local government finance determines that the
 41 failure to:

- 42 (1) provide information; or

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1 (2) pay a bill for services;
2 in a timely manner is justified by unusual circumstances.

3 (d) The department of local government finance shall give the
4 county auditor at least thirty (30) days notice in writing before the
5 department of state revenue or the auditor of state withholds a
6 distribution under subsection (a).

7 (e) Money not distributed for the reason stated in subsection (a)(2)
8 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
9 deposited under this subsection is not subject to distribution under
10 subsection (b).

11 (f) This subsection applies to a county that will not receive a
12 distribution under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7. At the request
13 of the department of local government finance, an amount permitted to
14 be withheld under subsection (a) may be withheld from any state
15 revenues that would otherwise be distributed to the county or one (1)
16 or more taxing units in the county.

17 SECTION 50. IC 6-1.1-31-9, AS AMENDED BY P.L.112-2012,
18 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (b), the
20 department of local government finance may not adopt rules for the
21 appraisal of real property:

22 (1) in a general reassessment under IC 6-1.1-4-4; or

23 (2) in a reassessment under a county's reassessment plan prepared
24 under IC 6-1.1-4-4.2;

25 after July 1 of the year before the year in which the reassessment is
26 scheduled to begin, **if the reassessment is scheduled to begin in a**
27 **year that ends before January 1, 2015, and May 1 of the year**
28 **before the year in which the reassessment is scheduled to begin, if**
29 **the reassessment is scheduled to begin in a year that begins after**
30 **December 31, 2014.**

31 (b) If rules described in subsection (a) are timely adopted under
32 subsection (a) and are then disapproved by the attorney general for any
33 reason under IC 4-22-2-32, the department of local government finance
34 may modify the rules to cure the defect that resulted in disapproval by
35 the attorney general, and may then take all actions necessary under
36 IC 4-22-2 to readopt and to obtain approval of the rules. This process
37 may be repeated as necessary until the rules are approved.

38 SECTION 51. IC 6-1.1-37-9, AS AMENDED BY P.L.120-2012,
39 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2013]: Sec. 9. (a) This section applies when:

41 (1) an assessment is made or increased after the date or dates on
42 which the taxes for the year for which the assessment is made

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1 were originally due;

2 (2) the assessment upon which a taxpayer has been paying taxes
3 under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a
4 petition for review or a judicial proceeding has been pending is
5 less than the assessment that results from the final determination
6 of the petition for review or judicial proceeding; or

7 (3) the collection of certain ad valorem property taxes has been
8 enjoined under IC 33-26-6-2, and under the final determination of
9 the petition for judicial review the taxpayer is liable for at least
10 part of those taxes.

11 (b) Except as provided in subsections (c) and (g), a taxpayer shall
12 pay interest on the taxes the taxpayer is required to pay as a result of an
13 action or a determination described in subsection (a) at the rate
14 established by the commissioner of the department of state revenue
15 under IC 6-8.1-10-1 from the original due date or dates for those taxes
16 to:

17 (1) the date of payment; or

18 (2) the date on which penalties for the late payment of a tax
19 installment may be charged under subsection (e) or (f);

20 whichever occurs first.

21 (c) Except as provided in subsection (g), a taxpayer shall pay
22 interest on the taxes the taxpayer is ultimately required to pay in excess
23 of the amount that the taxpayer is required to pay under
24 IC 6-1.1-15-10(a)(1) while a petition for review or a judicial
25 proceeding has been pending at the overpayment rate established under
26 Section 6621(c)(1) of the Internal Revenue Code in effect on the
27 original due date or dates for those taxes from the original due date or
28 dates for those taxes to:

29 (1) the date of payment; or

30 (2) the date on which penalties for the late payment of a tax
31 installment may be charged under subsection (e) or (f);

32 whichever occurs first.

33 (d) With respect to an action or determination described in
34 subsection (a), the taxpayer shall pay the taxes resulting from that
35 action or determination and the interest prescribed under subsection (b)
36 or (c) on or before:

37 (1) the next ~~May 10~~; **first regular property tax installment due**
38 **date**; or

39 (2) the next ~~November 10~~; **second regular property tax**
40 **installment due date**;

41 whichever occurs first.

42 (e) A taxpayer shall, to the extent that the penalty is not waived

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1 under section 10.1 or 10.7 of this chapter, begin paying the penalty
 2 prescribed in section 10 of this chapter on the day after the date for
 3 payment prescribed in subsection (d) if:

4 (1) the taxpayer has not paid the amount of taxes resulting from
 5 the action or determination; and

6 (2) the taxpayer either:

7 (A) received notice of the taxes the taxpayer is required to pay
 8 as a result of the action or determination at least thirty (30)
 9 days before the date for payment; or

10 (B) voluntarily signed and filed an assessment return for the
 11 taxes.

12 (f) If subsection (e) does not apply, a taxpayer who has not paid the
 13 amount of taxes resulting from the action or determination shall, to the
 14 extent that the penalty is not waived under section 10.1 or 10.7 of this
 15 chapter, begin paying the penalty prescribed in section 10 of this
 16 chapter on:

17 (1) the next ~~May 10~~ **first regular property tax installment due**
 18 **date** which follows the date for payment prescribed in subsection
 19 (d); or

20 (2) the next ~~November 10~~ **second regular property tax**
 21 **installment due date** which follows the date for payment
 22 prescribed in subsection (d);

23 whichever occurs first.

24 (g) A taxpayer is not subject to the payment of interest on real
 25 property assessments under subsection (b) or (c) if:

26 (1) an assessment is made or increased after the date or dates on
 27 which the taxes for the year for which the assessment is made
 28 were due;

29 (2) the assessment or the assessment increase is made as the result
 30 of error or neglect by the assessor or by any other official
 31 involved with the assessment of property or the collection of
 32 property taxes; and

33 (3) the assessment:

34 (A) would have been made on the normal assessment date if
 35 the error or neglect had not occurred; or

36 (B) increase would have been included in the assessment on
 37 the normal annual assessment date if the error or neglect had
 38 not occurred.

39 SECTION 52. IC 6-1.1-40-11, AS AMENDED BY P.L.146-2008,
 40 SECTION 301, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) A person that desires to
 42 obtain the deduction provided by section 10 of this chapter must file a

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1 certified deduction application, on forms prescribed by the department
2 of local government finance, with:

- 3 (1) the auditor of the county in which the new manufacturing
4 equipment is located; and
5 (2) the department of local government finance.

6 A person that timely files a personal property return under
7 IC 6-1.1-3-7(a) for the year in which the new manufacturing equipment
8 is installed must file the application between March 1 and May 15 of
9 that year, **if the application must be filed in a year that ends before**
10 **January 1, 2015, and on or before the date specified in**
11 **IC 6-1.1-11.3-5(a)(2), if the application must be filed in a year that**
12 **begins after December 31, 2014.**

13 (b) The application required by this section must contain the
14 following information:

- 15 (1) The name of the owner of the new manufacturing equipment.
16 (2) A description of the new manufacturing equipment.
17 (3) Proof of the date the new manufacturing equipment was
18 installed.
19 (4) The amount of the deduction claimed for the first year of the
20 deduction.

21 (c) A deduction application must be filed under this section in the
22 year in which the new manufacturing equipment is installed and in
23 each of the immediately succeeding nine (9) years.

24 (d) The department of local government finance shall review and
25 verify the correctness of each application and shall notify the county
26 auditor of the county in which the property is located that the
27 application is approved or denied or that the amount of the deduction
28 is altered. Upon notification of approval of the application or of
29 alteration of the amount of the deduction, the county auditor shall make
30 the deduction.

31 (e) If the ownership of new manufacturing equipment changes, the
32 deduction provided under section 10 of this chapter continues to apply
33 to that equipment if the new owner:

- 34 (1) continues to use the equipment in compliance with any
35 standards established under section 7(c) of this chapter; and
36 (2) files the applications required by this section.

37 (f) The amount of the deduction is:

- 38 (1) the percentage under section 10 of this chapter that would
39 have applied if the ownership of the property had not changed;
40 multiplied by
41 (2) the assessed value of the equipment for the year the deduction
42 is claimed by the new owner.

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1 SECTION 53. IC 6-1.1-42-27, AS AMENDED BY P.L.146-2008,
 2 SECTION 303, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2013]: Sec. 27. (a) A property owner who
 4 desires to obtain the deduction provided by section 24 of this chapter
 5 must file a certified deduction application, on forms prescribed by the
 6 department of local government finance, with the auditor of the county
 7 in which the property is located. Except as otherwise provided in
 8 subsection (b) or (e), the deduction application must be filed before
 9 May 10 of the year in which the addition to assessed valuation is made,
 10 **if the addition to assessed valuation is made in a year that ends**
 11 **before January 1, 2015, and on or before the date specified in**
 12 **IC 6-1.1-11.3-5(a)(2), if the addition to assessed valuation is made**
 13 **in a year that begins after December 31, 2014.**

14 (b) If notice of the addition to assessed valuation or new assessment
 15 for any year is not given to the property owner ~~before April 10~~ **of at**
 16 **least thirty (30) days before the deduction filing date for that year**
 17 **specified in subsection (a),** the deduction application required by this
 18 section may be filed not later than thirty (30) days after the date such
 19 a notice is mailed to the property owner at the address shown on the
 20 records of the township or county assessor.

21 (c) The certified deduction application required by this section must
 22 contain the following information:

- 23 (1) The name of each owner of the property.
- 24 (2) A certificate of completion of a voluntary remediation under
 25 IC 13-25-5-16.
- 26 (3) Proof that each owner who is applying for the deduction:
 27 (A) has never had an ownership interest in an entity that
 28 contributed; and
 29 (B) has not contributed;
 30 a contaminant (as defined in IC 13-11-2-42) that is the subject of
 31 the voluntary remediation, as determined under the written
 32 standards adopted by the department of environmental
 33 management.
- 34 (4) Proof that the deduction was approved by the appropriate
 35 designating body.
- 36 (5) A description of the property for which a deduction is claimed
 37 in sufficient detail to afford identification.
- 38 (6) The assessed value of the improvements before remediation
 39 and redevelopment.
- 40 (7) The increase in the assessed value of improvements resulting
 41 from remediation and redevelopment.
- 42 (8) The amount of the deduction claimed for the first year of the

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- 1 deduction.
- 2 (d) A certified deduction application filed under subsection (a) or
 3 (b) is applicable for the year in which the addition to assessed value or
 4 assessment of property is made and each subsequent year to which the
 5 deduction applies under the resolution adopted under section 24 of this
 6 chapter.
- 7 (e) A property owner who desires to obtain the deduction provided
 8 by section 24 of this chapter but who has failed to file a deduction
 9 application within the dates prescribed in subsection (a) or (b) may file
 10 a deduction application between March 1 and May 10 of a subsequent
 11 year, **if the application is filed for an assessment date in a year that**
 12 **ends before January 1, 2015, and on or before the date specified in**
 13 **IC 6-1.1-11.3-5(a)(2), if the application is filed for an assessment**
 14 **date in a year that begins after December 31, 2014,** which is
 15 applicable for the year filed and the subsequent years without any
 16 additional certified deduction application being filed for the amounts
 17 of the deduction which would be applicable to such years under this
 18 chapter if such a deduction application had been filed in accordance
 19 with subsection (a) or (b).
- 20 (f) On verification of the correctness of a certified deduction
 21 application by the assessor of the township in which the property is
 22 located, or the county assessor if there is no township assessor for the
 23 township, the county auditor shall, if the property is covered by a
 24 resolution adopted under section 24 of this chapter, make the
 25 appropriate deduction.
- 26 (g) The amount and period of the deduction provided for property
 27 by section 24 of this chapter are not affected by a change in the
 28 ownership of the property if the new owner of the property:
 29 (1) is a person that:
 30 (A) has never had an ownership interest in an entity that
 31 contributed; and
 32 (B) has not contributed;
 33 a contaminant (as defined in IC 13-11-2-42) that is the subject of
 34 the voluntary remediation, as determined under the written
 35 standards adopted by the department of environmental
 36 management;
 37 (2) continues to use the property in compliance with any
 38 standards established under sections 7 and 23 of this chapter; and
 39 (3) files an application in the manner provided by subsection (e).
- 40 (h) The township assessor, or the county assessor if there is no
 41 township assessor for the township, shall include a notice of the
 42 deadlines for filing a deduction application under subsections (a) and

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1 (b) with each notice to a property owner of an addition to assessed
2 value or of a new assessment.

3 SECTION 54. IC 6-1.1-44-6 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) To obtain a
5 deduction under this chapter, a manufacturer must file an application
6 on forms prescribed by the department of local government finance
7 with the auditor of the county in which the investment property is
8 located. A person that timely files a personal property return under
9 IC 6-1.1-3-7(a) for the year in which the investment property is
10 installed must file the application between March 1 and May 15 of that
11 year, **if the application is filed for an assessment date in a year that**
12 **ends before January 1, 2015, and on or before the date specified in**
13 **IC 6-1.1-11.3-5(a)(2), if the application is filed for an assessment**
14 **date in a year that begins after December 31, 2014.** A person that
15 obtains a filing extension under IC 6-1.1-3-7(b) for the year in which
16 the investment property is installed must file the application between
17 March 1 and the extended due date for that year, **if the application is**
18 **filed for an assessment date in a year that ends before January 1,**
19 **2015.**

20 (b) The deduction application required by this section must contain
21 the following information:

- 22 (1) The name of the owner of the investment property.
- 23 (2) A description of the investment property.
- 24 (3) Proof of purchase of the investment property and proof of the
25 date the investment property was installed.
- 26 (4) The amount of the deduction claimed.

27 SECTION 55. IC 6-1.1-45-10, AS AMENDED BY P.L.211-2007,
28 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2013]: Sec. 10. (a) A taxpayer that desires to claim the
30 deduction provided by section 9 of this chapter for a particular year
31 shall file a certified application, on forms prescribed by the department
32 of local government finance, with the auditor of the county where the
33 property for which the deduction is claimed was located on the
34 assessment date. The application may be filed in person or by mail. If
35 mailed, the mailing must be postmarked on or before the last day for
36 filing. Except as provided in subsections (c) and (d), the application
37 must be filed before May 15 of the assessment year to obtain the
38 deduction, **if the assessment date is in a year that ends before**
39 **January 1, 2015, and on or before the date specified in**
40 **IC 6-1.1-11.3-5(a)(2), if the assessment date is in a year that begins**
41 **after December 31, 2014.**

42 (b) A taxpayer shall include on an application filed under this

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1 section all information that the department of local government finance
2 and the corporation require to determine eligibility for the deduction
3 provided under this chapter.

4 (c) The county auditor may grant a taxpayer an extension of not
5 more than thirty (30) days to file the taxpayer's application if:

6 (1) the taxpayer submits a written application for an extension
7 before May 15 of the assessment year; ~~and~~

8 (2) the taxpayer is prevented from filing a timely application
9 because of sickness, absence from the county, or any other good
10 and sufficient reason; ~~and~~

11 **(3) the assessment date is in a year that ends before January**
12 **1, 2015.**

13 (d) An urban enterprise association created under IC 5-28-15-13
14 may by resolution waive failure to file a:

15 (1) timely; or

16 (2) complete;

17 deduction application under this section. Before adopting a waiver
18 under this section, the urban enterprise association shall conduct a
19 public hearing on the waiver.

20 SECTION 56. IC 6-6-5-1, AS AMENDED BY P.L.2-2007,
21 SECTION 126, IS AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) As used in this chapter,
23 "vehicle" means a vehicle subject to annual registration as a condition
24 of its operation on the public highways pursuant to the motor vehicle
25 registration laws of the state.

26 (b) As used in this chapter, "mobile home" means a
27 nonself-propelled vehicle designed for occupancy as a dwelling or
28 sleeping place.

29 (c) As used in this chapter, "bureau" means the bureau of motor
30 vehicles.

31 **(d) As used in this chapter, "first regular property tax**
32 **installment due date" has the meaning set forth in IC 6-1.1-1-7.3.**

33 ~~(e)~~ (e) As used in this chapter, "license branch" means a branch
34 office of the bureau authorized to register motor vehicles pursuant to
35 the laws of the state.

36 ~~(f)~~ (f) As used in this chapter, "owner" means the person in whose
37 name the vehicle or trailer is registered (as defined in IC 9-13-2).

38 ~~(g)~~ (g) As used in this chapter, "motor home" means a self-propelled
39 vehicle having been designed and built as an integral part thereof
40 having living and sleeping quarters, including that which is commonly
41 referred to as a recreational vehicle.

42 ~~(h)~~ (h) As used in this chapter, "last preceding annual excise tax

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- 1 liability" means either:
- 2 (1) the amount of excise tax liability to which the vehicle was
- 3 subject on the owner's last preceding regular annual registration
- 4 date; or
- 5 (2) the amount of excise tax liability to which a vehicle that was
- 6 registered after the owner's last preceding annual registration date
- 7 would have been subject if it had been registered on that date.
- 8 **(i) As used in this chapter, "second regular property tax**
- 9 **installment due date" has the meaning set forth in IC 6-1.1-16.5.**
- 10 ~~(h)~~ **(j)** As used in this chapter, "trailer" means a device having a
- 11 gross vehicle weight equal to or less than three thousand (3,000)
- 12 pounds that is pulled behind a vehicle and that is subject to annual
- 13 registration as a condition of its operation on the public highways
- 14 pursuant to the motor vehicle registration laws of the state. The term
- 15 includes any utility, boat, or other two (2) wheeled trailer.
- 16 ~~(i)~~ **(k)** This chapter does not apply to the following:
- 17 (1) Vehicles owned, or leased and operated, by the United States,
- 18 the state, or political subdivisions of the state.
- 19 (2) Mobile homes and motor homes.
- 20 (3) Vehicles assessed under IC 6-1.1-8.
- 21 (4) Vehicles subject to registration as trucks under the motor
- 22 vehicle registration laws of the state, except trucks having a
- 23 declared gross weight not exceeding eleven thousand (11,000)
- 24 pounds, trailers, semitrailers, tractors, and buses.
- 25 (5) Vehicles owned, or leased and operated, by a postsecondary
- 26 educational institution described in IC 6-3-3-5(d).
- 27 (6) Vehicles owned, or leased and operated, by a volunteer fire
- 28 department (as defined in IC 36-8-12-2).
- 29 (7) Vehicles owned, or leased and operated, by a volunteer
- 30 emergency ambulance service that:
- 31 (A) meets the requirements of IC 16-31; and
- 32 (B) has only members that serve for no compensation or a
- 33 nominal annual compensation of not more than three thousand
- 34 five hundred dollars (\$3,500).
- 35 (8) Vehicles that are exempt from the payment of registration fees
- 36 under IC 9-18-3-1.
- 37 (9) Farm wagons.
- 38 SECTION 57. IC 6-6-5-9, AS AMENDED BY P.L.131-2008,
- 39 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 JULY 1, 2013]: Sec. 9. (a) The bureau, in the administration and
- 41 collection of the annual license excise tax imposed by this chapter, may
- 42 utilize the services and facilities of license branches operated under

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1 IC 9-16 in its administration of the motor vehicle registration laws of
 2 the state of Indiana. The license branches may be so utilized in
 3 accordance with such procedures, in such manner, and to such extent
 4 as the bureau shall deem necessary and proper to implement and
 5 effectuate the administration and collection of the excise tax imposed
 6 by this chapter. However, in the event the bureau shall utilize such
 7 license branches in the collection of excise tax, the following apply:

8 (1) The excise taxes so collected by each license branch, less any
 9 refunds made by the license branch, shall be deposited daily by
 10 the license branch in a depository duly designated by the state
 11 board of finance. The county treasurer of the county for which the
 12 collections are due may withdraw funds from the account at least
 13 two (2) times each week. The county treasurer is responsible for
 14 the safekeeping and investment of money withdrawn by the
 15 county treasurer under this subsection. Before the eleventh day of
 16 the month following the month in which the collections are made,
 17 the bureau of motor vehicles shall report the excise taxes
 18 collected and refunds made outside the county to the county
 19 treasurer of the county to which the collections are due and the
 20 refunds apply. The bureau shall forward a copy of this excise tax
 21 report to the county auditor of the county.

22 (2) A license branch shall each week forward a report to the
 23 county auditor of the county to whom the collections are due,
 24 showing the excise tax collected on each vehicle, each refund on
 25 a vehicle, and a copy of each registration certificate for all
 26 collections and refunds within the county.

27 (3) Each license branch shall also report to the bureau all excise
 28 taxes collected and refunds made under this chapter in the same
 29 manner and at the same time as registration fees are reported.

30 (4) Premiums for insurance to protect the funds collected by
 31 license branches against theft shall be paid by the bureau, except
 32 that the bureau may issue blanket coverage for all branches at its
 33 discretion. At the discretion of the bureau, the bureau may:

34 (A) self-insure to cover the activities of the license branches;
 35 or

36 (B) rather than purchase a bond or crime policy for each
 37 branch, purchase a single blanket bond or crime insurance
 38 policy endorsed to include faithful performance to cover all
 39 branches.

40 (5) If the services of a license branch are used by the bureau in the
 41 collection of the excise tax imposed by this chapter, the license
 42 branch shall collect the service charge prescribed under IC 9-29

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1 for each vehicle registered upon which an excise tax is collected
2 by that branch.

3 (6) If the excise tax imposed by this chapter is collected by the
4 department of state revenue, the money collected shall be
5 deposited in the state general fund to the credit of the appropriate
6 county and reported to the bureau of motor vehicles on the first
7 working day following the week of collection. Except as provided
8 in subdivision (7), any amount collected by the department which
9 represents interest or a penalty shall be retained by the department
10 and used to pay its costs of enforcing this chapter.

11 (7) This subdivision applies only to interest or a penalty collected
12 by the department of state revenue from a person who:

13 (A) fails to properly register a vehicle as required by IC 9-18
14 and pay the tax due under this chapter; and

15 (B) during any time after the date by which the vehicle was
16 required to be registered under IC 9-18 displays on the vehicle
17 a license plate issued by another state.

18 The total amount collected by the department that represents
19 interest or a penalty, minus a reasonable amount determined by
20 the department to represent its administrative expenses, shall be
21 deposited in the state general fund for the credit of the county in
22 which the person resides. The amount shall be reported to the
23 bureau of motor vehicles on the first working day following the
24 week of collection.

25 The bureau may contract with a bank card or credit card vendor for
26 acceptance of bank or credit cards.

27 (b) On or before April 1 of each year the bureau shall provide to the
28 auditor of state the amount of motor vehicle excise taxes collected for
29 each county for the preceding year.

30 (c) On or before ~~May 10~~ **the first regular property tax installment**
31 **due date** and ~~November 10~~ **the second regular property tax**
32 **installment due date** of each year the auditor of state shall distribute
33 to each county one-half (1/2) of:

34 (1) the amount of delinquent taxes; and

35 (2) any penalty or interest described in subsection (a)(7);

36 that have been credited to the county under subsection (a). There is
37 appropriated from the state general fund the amount necessary to make
38 the distributions required by this subsection. The county auditor shall
39 apportion and distribute the delinquent tax distributions to the taxing
40 units in the county at the same time and in the same manner as excise
41 taxes are apportioned and distributed under section 10 of this chapter.

42 (d) The commissioner of insurance shall prescribe the form of the

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1 bonds or crime policies required by this section.

2 SECTION 58. IC 6-6-5.1-2.5 IS ADDED TO THE INDIANA
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2013]: **Sec. 2.5. "First regular property tax
5 installment due date" has the meaning set forth in IC 6-1.1-1-7.3.**

6 SECTION 59. IC 6-6-5.1-6.5 IS ADDED TO THE INDIANA
7 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2013]: **Sec. 6.5. "Second regular property tax
9 installment due date" has the meaning set forth in IC 6-1.1-1-16.5.**

10 SECTION 60. IC 6-6-5.1-7, AS ADDED BY P.L.131-2008,
11 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2013]: Sec. 7. As used in this chapter, "trailer" has the
13 meaning set forth in ~~IC 6-6-5-1(h)~~: **IC 6-6-5-1.**

14 SECTION 61. IC 6-6-5.1-21, AS ADDED BY P.L.131-2008,
15 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2013]: Sec. 21. (a) The bureau, in the administration and
17 collection of the tax imposed by this chapter, may use the services and
18 facilities of license branches operated under IC 9-16 in the bureau's
19 administration of the state motor vehicle registration laws. The license
20 branches may be used in the manner and to the extent the bureau
21 considers necessary and proper to implement and effectuate the
22 administration and collection of the excise tax imposed by this chapter.
23 However, if the bureau uses the license branches in the collection of
24 excise taxes, the following apply:

25 (1) The excise taxes collected by each license branch, less any
26 refunds made by the license branch, shall be deposited daily by
27 the license branch in a separate account in a depository
28 designated by the state board of finance. The county treasurer of
29 the county for which the collections are due may withdraw funds
30 from the account at least two (2) times each week. The county
31 treasurer is responsible for the safekeeping and investment of
32 money withdrawn by the county treasurer under this subdivision.
33 Before the eleventh day of the month following the month in
34 which the collections are made, the bureau shall report the excise
35 taxes collected and refunds made outside the county to the county
36 treasurer of the county to which the collections are due and the
37 refunds apply. The bureau shall forward a copy of the excise tax
38 report to the county auditor of the county.

39 (2) A license branch shall each week forward a report to the
40 county auditor of the county to which the collections are due,
41 showing the excise tax collected by the license branch on each
42 recreational vehicle or truck camper, each refund made by the

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1 license branch on a recreational vehicle or truck camper, and a
 2 copy of each registration certificate for all collections and refunds
 3 of excise tax by the license branch within the county.
 4 (3) Each license branch shall report to the bureau all excise taxes
 5 collected and refunds made by the license branch under this
 6 chapter in the same manner and at the same time as registration
 7 fees are reported.
 8 (4) Premiums for insurance to protect the funds collected by
 9 license branches against theft shall be paid by the bureau, except
 10 that the bureau may issue blanket coverage for all branches. The
 11 bureau may:
 12 (A) self-insure to cover the activities of the license branches;
 13 or
 14 (B) rather than purchase a bond or crime insurance policy for
 15 each branch, purchase a single blanket bond or crime
 16 insurance policy endorsed to include faithful performance to
 17 cover all branches.
 18 (5) If the services of a license branch are used by the bureau in the
 19 collection of the excise tax imposed by this chapter, the license
 20 branch shall collect the service charge prescribed under IC 9-29
 21 for each vehicle registered on which an excise tax is collected by
 22 that branch.
 23 (6) If the excise tax imposed by this chapter is collected by the
 24 department of state revenue, the money collected shall be
 25 deposited in the state general fund to the credit of the appropriate
 26 county and reported to the bureau on the first working day
 27 following the week of collection. Except as provided in
 28 subdivision (7), money collected by the department that
 29 represents interest or a penalty shall be retained by the department
 30 and used to pay the department's costs of enforcing this chapter.
 31 (7) This subdivision applies only to interest or a penalty collected
 32 by the department of state revenue from a person who:
 33 (A) fails to properly register a recreational vehicle as required
 34 by IC 9-18 and pay the tax due under this chapter; and
 35 (B) during any time after the date by which the recreational
 36 vehicle was required to be registered under IC 9-18 displays
 37 on the recreational vehicle a license plate issued by another
 38 state.
 39 The total amount collected by the department of state revenue that
 40 represents interest or a penalty, minus a reasonable amount
 41 determined by the department to represent its administrative
 42 expenses, shall be deposited in the state general fund to the credit

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1 of the county in which the person resides. The amount shall be
 2 reported to the bureau on the first working day following the week
 3 of collection.

4 The bureau may contract with a bank card or credit card vendor for
 5 acceptance of bank cards or credit cards. However, if a bank card or
 6 credit card vendor charges a vendor transaction charge or discount fee,
 7 whether billed to the bureau or charged directly to the bureau's account,
 8 the bureau shall collect from a person using the card an official fee that
 9 may not exceed the highest transaction charge or discount fee charged
 10 to the bureau by bank card or credit card vendors during the most
 11 recent collection period. The fee may be collected regardless of retail
 12 merchant agreements between the bank card and credit card vendors
 13 that may prohibit such a fee. The fee is a permitted additional charge
 14 under IC 24-4.5-3-202.

15 (b) On or before April 1 of each year, the bureau shall provide to the
 16 auditor of state the amount of taxes collected under this chapter for
 17 each county for the preceding year.

18 (c) On or before ~~May 10~~ **the first regular property tax installment**
 19 **due date** and ~~November 10~~ **the second regular property tax**
 20 **installment due date** of each year, the auditor of state shall distribute
 21 to each county one-half (1/2) of:

22 (1) the amount of delinquent taxes; and
 23 (2) any interest or penalty described in subsection (a)(7);
 24 that have been credited to the county under subsection (a). There is
 25 appropriated from the state general fund the amount necessary to make
 26 the distributions required by this subsection. The county auditor shall
 27 apportion and distribute the delinquent tax distributions to the taxing
 28 units in the county at the same time and in the same manner as excise
 29 taxes are apportioned and distributed under section 22 of this chapter.

30 (d) The insurance commissioner shall prescribe the form of the
 31 bonds or crime insurance policies required by this section.

32 SECTION 62. IC 36-1-2-5.5 IS ADDED TO THE INDIANA CODE
 33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 34 1, 2013]: **Sec. 5.5. "First regular property tax installment due date"**
 35 **has the meaning set forth in IC 6-1.1-1-7.3.**

36 SECTION 63. IC 36-1-2-17.5 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2013]: **Sec. 17.5. "Second regular property**
 39 **tax installment due date" has the meaning set forth in**
 40 **IC 6-1.1-1-16.5.**

41 SECTION 64. IC 36-2-9-20, AS AMENDED BY P.L.137-2012,
 42 SECTION 117, IS AMENDED TO READ AS FOLLOWS

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1 [EFFECTIVE JULY 1, 2013]: Sec. 20. The county auditor shall:

2 (1) maintain an electronic data file of the information contained
3 on the tax duplicate for all:

4 (A) parcels; and

5 (B) personal property returns;

6 for each township in the county as of each assessment date;

7 (2) maintain the electronic data file in a form that formats the
8 information in the file with the standard data, field, and record
9 coding required and approved by:

10 (A) the legislative services agency; and

11 (B) the department of local government finance;

12 (3) transmit the data in the file with respect to the assessment date
13 of each year before March 16 of the next year **for an assessment**
14 **date in a year that ends before January 1, 2015, and before**
15 **January 16 of the next year for an assessment date in a year**
16 **that begins after December 31, 2014, to:**

17 (A) the legislative services agency in an electronic format
18 under IC 5-14-6; and

19 (B) the department of local government finance;

20 in a manner that meets the data export and transmission
21 requirements in a standard format, as prescribed by the office of
22 technology established by IC 4-13.1-2-1 and approved by the
23 legislative services agency; and

24 (4) resubmit the data in the form and manner required under this
25 subsection, upon request of the legislative services agency or the
26 department of local government finance, if data previously
27 submitted under this subsection does not comply with the
28 requirements of this subsection, as determined by the legislative
29 services agency or the department of local government finance.

30 An electronic data file maintained for a particular assessment date may
31 not be overwritten with data for a subsequent assessment date until a
32 copy of an electronic data file that preserves the data for the particular
33 assessment date is archived in the manner prescribed by the office of
34 technology established by IC 4-13.1-2-1 and approved by the
35 legislative services agency.

36 SECTION 65. IC 36-9-37-12 IS AMENDED TO READ AS
37 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 12. (a) If a property
38 owner has elected to pay the property owner's assessment in
39 installments and the assessment roll for the cost of the improvement
40 was finally approved before July 1 of a year, the first installment of the
41 principal of the assessment, together with accrued interest, is payable
42 on November 10 of that year.

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1 (b) If a property owner has elected to pay the property owner's
2 assessment in installments and the assessment roll for the cost of the
3 improvement was finally approved after June 30 of a year, the first
4 installment of the principal of the assessment, together with accrued
5 interest, is payable on ~~May 10~~ **the first regular property tax**
6 **installment due date** of the following year.

7 (c) Subsequent installments of principal and interest are payable at:
8 (1) one (1) year intervals after the date of payment of the first
9 installment under subsection (a) or (b) if the property owner
10 elected annual payments; or
11 (2) one (1) month intervals after the date of payment of the first
12 installment under subsection (a) or (b) if the property owner
13 elected monthly payments.

14 (d) This subsection applies if the property owner elected annual
15 installment payments. With the first installment of principal, and
16 interest to the first bond maturity date, an amount sufficient to cover six
17 (6) months interest in advance on the assessment shall also be
18 collected. With each succeeding installment of principal, except the
19 last installment, six (6) months interest shall be collected in advance,
20 so that only one (1) annual payment is made by the property owner on
21 the assessment.

22 (e) This subsection applies if the property owner elected monthly
23 installment payments. With each of the first six (6) installments of
24 principal, and interest to the first bond maturity date, an amount
25 sufficient to cover one (1) additional month's interest in advance on the
26 assessment shall also be collected. With each succeeding installment
27 of principal, except the last six (6) installments, one (1) month's interest
28 shall be collected in advance.

29 SECTION 66. IC 36-9-37-21 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 21. (a) Interest
31 penalties collected under section 20(b) of this chapter shall be credited
32 to an account to be known as the surplus Barrett Law account. The
33 amount credited shall be a part of the waived municipal improvement
34 funds. The money in the surplus Barrett Law account may be used as
35 follows:

- 36 (1) To pay the interest on improvement assessments that is lost or
37 forgiven due to the prepayment of installments of assessments.
38 (2) If the amount of money in the account exceeds five (5) times
39 the average annual amount of lost or forgiven interest paid under
40 subdivision (1) during the preceding three (3) years, that excess
41 may be used for any of the following:
42 (A) The purchase of equipment for or pay expenses incurred

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1 by the municipal fiscal officer in performing the municipal
2 fiscal officer's duties under the Barrett Law.

3 (B) Providing debt service reserves or other security for bonds
4 issued by the municipality under this chapter, IC 36-9-36,
5 IC 36-9-38, or IC 36-9-39 (or under IC 36-9-18 through
6 IC 36-9-21 before the repeal of those provisions in 1993).

7 (b) If payments of delinquent principal, delinquent interest, and
8 interest penalties that are collected during any six (6) month period
9 ending on ~~May 10~~ **the first regular property tax installment due**
10 **due date** or ~~November 10~~ **the second regular property tax installment**
11 **due date** are sufficient to pay one percent (1%) of the face value of the
12 bonds, all payments during that six (6) month period shall be applied
13 to the payment of bonds after the next February 1 or August 1.
14 However, if there are no more delinquent collections to be made,
15 payment of the amounts collected shall be made in full.

16 (c) The fact that collections during a six (6) month period are
17 insufficient to pay one percent (1%) of the face value of the bonds does
18 not require the bonds to be marked "not paid for want of funds".

19 SECTION 67. [EFFECTIVE JULY 1, 2013] (a) **The legislative**
20 **council shall provide for the introduction of legislation in the 2014**
21 **regular session of the general assembly that:**

22 (1) **brings provisions of law that duplicate or conflict with the**
23 **provisions of this act into conformity with the requirements**
24 **of this act;**

25 (2) **corrects cross-references to property tax deadlines and**
26 **procedures in provisions of law not contained in this act to the**
27 **provisions of this act to the extent practicable to avoid the**
28 **inclusion of nonuniform deadlines and procedures in the law;**
29 **and**

30 (3) **revises provisions of law governing deadlines and**
31 **procedures for filing exemption and deduction applications,**
32 **filing returns, and taking other property tax actions, as**
33 **appropriate, to enhance uniformity and assure that assessed**
34 **values transmitted to political subdivisions for budgeting**
35 **purposes are as accurate and complete as practicable.**

36 (b) **This SECTION expires January 1, 2015.**

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