
HOUSE BILL No. 1261

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-22.6-26.5.

Synopsis: Property taxes in a covered county. Permits: (1) the current owner of a homestead in LaPorte County or another covered county to receive the deductions and credits that the current owner is eligible to receive for a current assessment date for all assessment dates for which delayed property taxes are due; and (2) the department of local government finance to authorize a delay in the payment of tax bills imposed for the March 1, 2012, or January 15, 2013, assessment date in LaPorte County or another covered county.

Effective: April 10, 2013 (retroactive).

Dermody, Pelath

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

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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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HOUSE BILL No. 1261

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

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

- 1 SECTION 1. IC 6-1.1-22.6-26.5 IS ADDED TO THE INDIANA
- 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 3 [EFFECTIVE APRIL 10, 2013 (RETROACTIVE)]; **Sec. 26.5. (a) This**
- 4 **section applies notwithstanding any other law.**
- 5 **(b) The following definitions apply throughout this section:**
- 6 **(1) "Current assessment date" refers to an assessment date in**
- 7 **one (1) or both of the following years:**
- 8 **(A) The year in which a reconciliation statement for**
- 9 **delayed property taxes is issued.**
- 10 **(B) The year in which an installment payment for a**
- 11 **reconciliation statement described in clause (A) is due.**
- 12 **(2) "Homestead" refers to tangible property that is eligible**
- 13 **for a standard deduction for a current assessment date,**
- 14 **including tangible property for which a late application of the**
- 15 **standard deduction is filed under section 26(b)(4) of this**
- 16 **chapter.**
- 17 **(3) "Current owner" refers to the person that owns or is**



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buying under contract a homestead.
(4) "Delayed assessment date" refers to an assessment date for which delayed property taxes are imposed.
(5) "Standard deduction" refers to a deduction under IC 6-1.1-12-37.

(c) Subject to this section, the current owner of a homestead in a covered county that qualifies for a deduction from the assessed value of a homestead for a current assessment date shall be treated as eligible for the equivalent deduction in effect for a delayed assessment date notwithstanding that:

- (1) the current owner did not reside at or own the homestead property in the year of the delayed assessment date;
- (2) the current owner qualifies for an equivalent deduction on property other than the homestead property in the same county or another county in the year of the delayed assessment date;
- (3) the homestead property was not used for purposes that would have qualified for the deduction in the year of the delayed assessment date; or
- (4) the current owner or the homestead would not otherwise have qualified for the deduction for the homestead property in the year of the delayed assessment date.

(d) A homestead that qualifies under this section for a standard deduction in the year of a delayed assessment date shall also be treated as qualifying for the circuit breaker credit applicable to homesteads under IC 6-1.1-20.6 and any other credits under IC 6-1.1-20.4, IC 6-3.5, or another law that were available to homesteads in the year of the delayed assessment date.

(e) For purposes of applying this section, if an individual or entity other than the current owner was entitled to an equivalent deduction on the homestead property in the year of the delayed assessment date, the deduction shall be applied to the delayed assessment date for the current owner in the amount to which the former owner was entitled.

(f) Except as provided by rule adopted by the department of local government finance under IC 4-22-2 or a temporary rule adopted in the manner provided under IC 4-22-2-37.1, the county auditor and county treasurer shall apply the deductions and credits granted by this section to homestead property without requiring the current owner to apply for a deduction for that delayed assessment date. The county treasurer may apply the deductions and credits on a provisional statement or a reconciliation

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1 statement. If the county treasurer sends out a reconciliation
 2 statement for the delayed property taxes due for a delayed
 3 assessment date that does not reflect the deductions and credits, the
 4 county treasurer shall send out a revised reconciliation statement
 5 that reflects the deductions and credits with instructions on how to
 6 seek a refund if the property taxes for the delayed assessment date
 7 have been paid. For circumstances in which the department of
 8 local government finance requires a current owner to apply for a
 9 deduction granted by this chapter, the current owner may apply
 10 for the deduction at any time within ninety (90) days after the later
 11 of the date the last payment is due for the delayed property taxes
 12 imposed for the delayed assessment date or the date the current
 13 owner receives a revised reconciliation statement under this
 14 subsection.

15 (g) The department of local government finance may adopt
 16 rules under IC 4-22-2 to facilitate the application of this section,
 17 including temporary rules adopted in the manner provided for the
 18 adoption of emergency rules under IC 4-22-2-37.1. A temporary
 19 rule adopted under this subsection expires on the earliest of the
 20 following:

- 21 (1) The date specified in the temporary rule.
- 22 (2) The date another temporary rule or a permanent rule
- 23 supersedes, amends, or repeals the temporary rule.
- 24 (3) Two (2) years after the temporary rule is adopted.

25 Rules adopted under this subsection must be designed to minimize
 26 the administrative burden on current owners that are eligible for
 27 deductions and credits granted under this section.

28 (h) This subsection applies to current property taxes. As used in
 29 this subsection, "current property taxes" refers to property taxes
 30 imposed for the March 1, 2012, or January 15, 2013, assessment
 31 date in a county that is or has been a covered county. The county
 32 fiscal body may adopt a resolution before July 1, 2013, to request
 33 that the department of local government finance waive the
 34 requirements of IC 6-1.1-22-9 and IC 6-1.1-22.5-6 and any other
 35 applicable law for current property taxes. The county fiscal body
 36 shall certify a copy of the resolution to the county auditor, the
 37 county treasurer, and the department of local government finance
 38 as soon as practicable after the resolution is adopted. The
 39 department of local government finance shall conduct a public
 40 hearing in the county not more than thirty (30) days after receiving
 41 a copy of the certified resolution. The department of local
 42 government finance shall give notice of the public hearing one (1)

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1 time in accordance with IC 5-3-1. If after the hearing the
 2 department of local government finance determines that a delay in
 3 the distribution of statements for and payment of current property
 4 taxes will result in tax relief to the taxpayers of the county, the
 5 department of local government finance shall waive the
 6 requirements of IC 6-1.1-22-9 and IC 6-1.1-22.5-6 and any other
 7 applicable law, as necessary, and authorize the county to issue a
 8 single tax statement for current property taxes and any other
 9 special assessments or amounts that would otherwise be billed on
 10 the statement before the date specified by the department of local
 11 government finance. The specified date may not be before
 12 September 16, 2013. Current property taxes and any other special
 13 assessments or amounts billed on the statement issued under this
 14 subsection are due in one (1) payment six (6) months after the date
 15 the statement is issued.

16 (i) An action of:

17 (1) a county assessor, county auditor, or county treasurer
 18 that, before April 10, 2013, grants or applies a deduction or
 19 credit that is authorized by this section; and

20 (2) a county fiscal body or the department of local
 21 government finance taken before April 10, 2013, to carry out
 22 this section;

23 is legalized and validated to the same extent as if the action had
 24 occurred after April 9, 2013.

25 (j) This section shall be liberally construed by the department
 26 of local government finance, elected officials, political subdivisions,
 27 and the courts to provide taxpayers tax relief described in this
 28 section.

29 SECTION 2. An emergency is declared for this act.

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