



February 22, 2013

SENATE BILL No. 522

DIGEST OF SB 522 (Updated February 20, 2013 4:31 pm - DI 87)

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

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 May 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.
(Continued next page)

Effective: July 1, 2013.

Head

January 14, 2013, read first time and referred to Committee on Appropriations.
February 12, 2013, pursuant to Senate Rule 68(b), reassigned to Committee on Local Government.
February 21, 2013, amended, reported favorably — Do Pass.

SB 522—LS 7055/DI 51+



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Digest Continued

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. Allows a county fiscal body to adopt an ordinance to authorize a homestead to receive a standard deduction (and any other deduction or credit that is available to property that has a standard deduction) if the homestead becomes eligible for a standard deduction after a change in ownership. 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.

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February 22, 2013

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"**

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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) **May 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 11~~ **the first regular property tax installment due date** of a
22 calendar year (the "current year") and after the immediately preceding
23 ~~November 10~~ **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 10~~
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 6-1.1-4-22, AS AMENDED BY P.L.112-2012,
 28 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2013]: Sec. 22. (a) If any assessing official assesses or
 30 reassesses any real property under this article (including an annual
 31 adjustment under section 4.5 of this chapter), the official shall give
 32 notice to the taxpayer and the county assessor, by mail or by using
 33 electronic mail that includes a secure Internet link to the information
 34 in the notice, of the amount of the assessment or reassessment.
 35 (b) Each township or county assessor shall provide the notice
 36 required by this section by the earlier of:
 37 (1) ninety (90) days after the assessor:
 38 (A) completes the appraisal of a parcel; or
 39 (B) receives a report for a parcel from a professional appraiser
 40 or professional appraisal firm; or
 41 (2) April 10 of the year containing the assessment date for which
 42 the assessment or reassessment first applies, **if the assessment**

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1 **date occurs in a year that ends before January 1, 2015, and**
2 **February 10 of the year containing the assessment date for**
3 **which the assessment or reassessment first applies, if the**
4 **assessment date occurs in a year that begins after December**
5 **31, 2014.**

6 (c) The notice required by this section is in addition to any required
7 notice of assessment or reassessment included in a property tax
8 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

9 (d) The notice required by this section must include notice to the
10 person of the opportunity to appeal the assessed valuation under
11 IC 6-1.1-15-1.

12 (e) Notice of the opportunity to appeal the assessed valuation
13 required under subsection (d) must include the following:

- 14 (1) The procedure that a taxpayer must follow to appeal the
- 15 assessment or reassessment.
- 16 (2) The forms that must be filed for an appeal of the assessment
- 17 or reassessment.
- 18 (3) Notice that an appeal of the assessment or reassessment
- 19 requires evidence relevant to the true tax value of the taxpayer's
- 20 property as of the assessment date.

21 SECTION 17. IC 6-1.1-4-25, AS AMENDED BY P.L.146-2008,
22 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2013]: Sec. 25. (a) Each township assessor and each county
24 assessor shall keep the assessor's reassessment data and records current
25 by securing the necessary field data and by making changes in the
26 assessed value of real property as changes occur in the use of the real
27 property. The township or county assessor's records shall at all times
28 show the assessed value of real property in accordance with this
29 chapter. The township assessor shall ensure that the county assessor
30 has full access to the assessment records maintained by the township
31 assessor.

32 (b) The township assessor (if any) in a county having a consolidated
33 city, the county assessor if there are no township assessors in a county
34 having a consolidated city, or the county assessor in every other county,
35 shall:

- 36 (1) maintain an electronic data file of:
 - 37 (A) the parcel characteristics and parcel assessments of all
 - 38 parcels; and
 - 39 (B) the personal property return characteristics and
 - 40 assessments by return;
 - 41 for each township in the county as of each assessment date;
- 42 (2) maintain the electronic file in a form that formats the

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- 1 information in the file with the standard data, field, and record
- 2 coding required and approved by:
- 3 (A) the legislative services agency; and
- 4 (B) the department of local government finance;
- 5 (3) transmit the data in the file with respect to the assessment date
- 6 of each year before October 1 of ~~the~~ a year **ending before**
- 7 **January 1, 2015, and before September 1 of a year beginning**
- 8 **after December 31, 2014,** to:
- 9 (A) the legislative services agency; and
- 10 (B) the department of local government finance;
- 11 in a manner that meets the data export and transmission
- 12 requirements in a standard format, as prescribed by the office of
- 13 technology established by IC 4-13.1-2-1 and approved by the
- 14 legislative services agency; and
- 15 (4) resubmit the data in the form and manner required under this
- 16 subsection, upon request of the legislative services agency or the
- 17 department of local government finance, if data previously
- 18 submitted under this subsection does not comply with the
- 19 requirements of this subsection, as determined by the legislative
- 20 services agency or the department of local government finance.

21 An electronic data file maintained for a particular assessment date may
 22 not be overwritten with data for a subsequent assessment date until a
 23 copy of an electronic data file that preserves the data for the particular
 24 assessment date is archived in the manner prescribed by the office of
 25 technology established by IC 4-13.1-2-1 and approved by the
 26 legislative services agency.

27 SECTION 18. IC 6-1.1-4-39, AS AMENDED BY P.L.146-2012,
 28 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2013]: Sec. 39. (a) For assessment dates after February 28,
 30 2005, except as provided in subsections (c) and (e), the true tax value
 31 of real property regularly used to rent or otherwise furnish residential
 32 accommodations for periods of thirty (30) days or more and that has
 33 more than four (4) rental units is the lowest valuation determined by
 34 applying each of the following appraisal approaches:

- 35 (1) Cost approach that includes an estimated reproduction or
- 36 replacement cost of buildings and land improvements as of the
- 37 date of valuation together with estimates of the losses in value
- 38 that have taken place due to wear and tear, design and plan, or
- 39 neighborhood influences.
- 40 (2) Sales comparison approach, using data for generally
- 41 comparable property.
- 42 (3) Income capitalization approach, using an applicable

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1 capitalization method and appropriate capitalization rates that are
 2 developed and used in computations that lead to an indication of
 3 value commensurate with the risks for the subject property use.

4 (b) The gross rent multiplier method is the preferred method of
 5 valuing:

- 6 (1) real property that has at least one (1) and not more than four
- 7 (4) rental units; and
- 8 (2) mobile homes assessed under IC 6-1.1-7.

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

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

33 (e) The true tax value of low income rental property (as defined in
 34 section 41 of this chapter) is not determined under subsection (a). The
 35 assessment method prescribed in section 41 of this chapter is the
 36 exclusive method for assessment of that property. This subsection does
 37 not impede any rights to appeal an assessment.

38 SECTION 19. IC 6-1.1-5-14, AS AMENDED BY P.L.146-2008,
 39 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2013]: Sec. 14. (a) Not later than:

- 41 (1) May 15 in each calendar year ending before January 1,
- 42 2016; and

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1 **(2) May 1 in each calendar year ending after December 31,**
2 **2015;**
3 each township assessor in the county (if any) shall prepare and deliver
4 to the county assessor a detailed list of the real property listed for
5 taxation in the township.

6 **(b) On or before:**
7 **(1) July 1 of each calendar year ending before January 1, 2016;**
8 **and**
9 **(2) June 1 in each calendar year ending after December 31,**
10 **2015;**

11 each county assessor shall, under oath, prepare and deliver to the
12 county auditor a detailed list of the real property listed for taxation in
13 the county. The county assessor shall prepare the list in the form
14 prescribed by the department of local government finance.

15 SECTION 20. IC 6-1.1-5.5-3, AS AMENDED BY P.L.1-2009,
16 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2013]: Sec. 3. (a) For purposes of this section, "party"
18 includes:

- 19 (1) a seller of property that is exempt under the seller's ownership;
- 20 or
- 21 (2) a purchaser of property that is exempt under the purchaser's
- 22 ownership;

23 from property taxes under IC 6-1.1-10.

24 (b) Subject to subsections (g) and (h), before filing a conveyance
25 document with the county auditor under IC 6-1.1-5-4, all the parties to
26 the conveyance must do the following:

27 (1) Complete and sign a sales disclosure form as prescribed by the
28 department of local government finance under section 5 of this
29 chapter. All the parties may sign one (1) form, or if all the parties
30 do not agree on the information to be included on the completed
31 form, each party may sign and file a separate form. For
32 conveyance transactions involving more than two (2) parties, one
33 (1) transferor and one (1) transferee signing the sales disclosure
34 form is sufficient.

35 (2) Before filing a sales disclosure form with the county auditor,
36 submit the sales disclosure form to the county assessor. The
37 county assessor must review the accuracy and completeness of
38 each sales disclosure form submitted immediately upon receipt of
39 the form and, if the form is accurate and complete, stamp or
40 otherwise approve the form as eligible for filing with the county
41 auditor and return the form to the appropriate party for filing with
42 the county auditor. If multiple forms are filed in a short period,

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1 the county assessor shall process the forms as quickly as possible.
 2 For purposes of this subdivision, a sales disclosure form is
 3 considered to be accurate and complete if:

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

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

8 (I) The form contains the information required by section
 9 5(a)(1) through 5(a)(16) of this chapter as that section
 10 applies to the conveyance transaction, subject to the
 11 obligation of a party to furnish or correct that information in
 12 the manner required by and subject to the penalty provisions
 13 of section 12 of this chapter. The form may not be rejected
 14 for failure to contain information other than that required by
 15 section 5(a)(1) through 5(a)(16) of this chapter.

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

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

19 (c) The auditor shall review each sales disclosure form and process
 20 any deduction for which the form serves as an application under
 21 IC 6-1.1-12-44. The auditor shall forward each sales disclosure form
 22 to the county assessor. The county assessor shall verify the assessed
 23 valuation of the property for the assessment date to which the
 24 application applies and transmit that assessed valuation to the auditor.
 25 The county assessor shall retain the forms for five (5) years. The county
 26 assessor shall forward the sales disclosure form data to the department
 27 of local government finance and the legislative services agency in an
 28 electronic format specified jointly by the department of local
 29 government finance and the legislative services agency **on or before**
 30 **April 1 in a year ending before January 1, 2015, and on or before**
 31 **February 1 in a year beginning after December 31, 2014.** The
 32 county assessor shall forward a copy of the sales disclosure forms to
 33 the township assessors in the county. The forms may be used by the
 34 county assessing officials, the department of local government finance,
 35 and the legislative services agency for the purposes established in
 36 IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules
 37 under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized
 38 purpose.

39 (d) In a county containing a consolidated city, the auditor shall
 40 review each sales disclosure form and process any deduction for which
 41 the form serves as an application under IC 6-1.1-12-44. The auditor
 42 shall forward the sales disclosure form to the appropriate township



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1 assessor (if any). The township assessor shall verify the assessed
 2 valuation of the property for the assessment date to which the
 3 application applies and transmit that assessed valuation to the auditor.
 4 The township or county assessor shall forward the sales disclosure form
 5 to the department of local government finance and the legislative
 6 services agency in an electronic format specified jointly by the
 7 department of local government finance and the legislative services
 8 agency. The forms may be used by the county assessing officials, the
 9 county auditor, the department of local government finance, and the
 10 legislative services agency for the purposes established in
 11 IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules
 12 under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized
 13 purpose.

14 (e) If a sales disclosure form includes the telephone number or
 15 Social Security number of a party, the telephone number or Social
 16 Security number is confidential.

17 (f) County assessing officials, county auditors, and other local
 18 officials may not establish procedures or requirements concerning sales
 19 disclosure forms that substantially differ from the procedures and
 20 requirements of this chapter.

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

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

27 SECTION 21. IC 6-1.1-7-7, AS AMENDED BY P.L.3-2008,
 28 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2013]: Sec. 7. (a) The owner of a mobile home on the
 30 assessment date of a year is liable for the taxes imposed upon the
 31 mobile home for that year. Except as provided in subsection (b), the
 32 owner shall pay the taxes in two (2) equal, semi-annual installments.
 33 These semi-annual installments are due on:

34 (1) May 10 and November 10 of the year of assessment, **if the**
 35 **assessment date is in a year ending before January 1, 2016;**
 36 **and**

37 (2) **May 15 and November 15 of the year of assessment, if the**
 38 **assessment date is in a year beginning after December 31,**
 39 **2015.**

40 (b) A county council may adopt an ordinance to require an owner to
 41 pay ~~his~~ **the owner's** property tax liability for ~~his~~ **the owner's** mobile
 42 home in one (1) installment, if the tax liability for a particular year is

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

7 SECTION 22. IC 6-1.1-8-27 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 27. (a) **On or before**
9 **June 1 of each year, the department of local government finance**
10 **shall:**

11 **(1) make a tentative determination of the distributable**
12 **property assessed values that are distributable to each taxing**
13 **unit in Indiana based on the tentative distributable property**
14 **assessed values determined under section 26 of this chapter;**
15 **and**

16 **(2) certify to the county assessor and the county auditor of**
17 **each county the distributable property assessed values that**
18 **the department tentatively determines are distributable to the**
19 **taxing districts of the county.**

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

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

34 ~~(b)~~ (c) The county assessor shall review the department of local
35 government finance's certification **under subsection (b)** to determine
36 if any of a public utility company's property which has a definite situs
37 in the county has been omitted. The county auditor shall enter for
38 taxation the assessed valuation of a public utility company's
39 distributable property which the department distributes to a taxing
40 district of the county.

41 SECTION 23. IC 6-1.1-11-1.5 IS ADDED TO THE INDIANA
42 CODE AS A **NEW** SECTION TO READ AS FOLLOWS

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1 [EFFECTIVE JULY 1, 2013]: **Sec. 1.5. (a) This section applies to an**
2 **exemption for:**

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

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

9 **(b) An award of an exemption from property taxation for**
10 **tangible property for a particular assessment date must be based**
11 **on the tangible property's eligibility of the exemption on that**
12 **assessment date. An act occurring after the assessment date,**
13 **including a change in:**

14 **(1) use, value, character, or ownership of the tangible**
15 **property; or**

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

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

20 SECTION 24. IC 6-1.1-11-3, AS AMENDED BY P.L.146-2008,
21 SECTION 107, IS AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2013]: Sec. 3. (a) Subject to subsections (e), (f),
23 and (g), an owner of tangible property who wishes to obtain an
24 exemption from property taxation shall file a certified application in
25 duplicate with the county assessor of the county in which the property
26 that is the subject of the exemption is located. The application must be
27 filed annually on or before:

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

31 **(2) April 1 of the year containing the assessment date, if the**
32 **application is filed in a year that begins after December 31,**
33 **2014.**

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

37 (b) The authority for signing an exemption application may not be
38 delegated by the owner of the property to any other person except by
39 an executed power of attorney.

40 (c) An exemption application which is required under this chapter
41 shall contain the following information:

42 (1) A description of the property claimed to be exempt in

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- 1 sufficient detail to afford identification.
- 2 (2) A statement showing the ownership, possession, and use of
- 3 the property.
- 4 (3) The grounds for claiming the exemption.
- 5 (4) The full name and address of the applicant.
- 6 (5) For the year that ends on the assessment date of the property,
- 7 identification of:
- 8 (A) each part of the property used or occupied; and
- 9 (B) each part of the property not used or occupied;
- 10 for one (1) or more exempt purposes under IC 6-1.1-10 during the
- 11 time the property is used or occupied.
- 12 (6) Any additional information which the department of local
- 13 government finance may require.
- 14 (d) A person who signs an exemption application shall attest in
- 15 writing and under penalties of perjury that, to the best of the person's
- 16 knowledge and belief, a predominant part of the property claimed to be
- 17 exempt is not being used or occupied in connection with a trade or
- 18 business that is not substantially related to the exercise or performance
- 19 of the organization's exempt purpose.
- 20 (e) An owner must file with an application for exemption of real
- 21 property under subsection (a) or section 5 of this chapter a copy of the
- 22 assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation
- 23 of the assessed value of the real property for the assessment date for
- 24 which the exemption is claimed. Upon receipt of the exemption
- 25 application, the county assessor shall examine that record and
- 26 determine if the real property for which the exemption is claimed is
- 27 properly assessed. If the county assessor determines that the real
- 28 property is not properly assessed, the county assessor shall:
- 29 (1) properly assess the real property or direct the township
- 30 assessor to properly assess the real property; and
- 31 (2) notify the county auditor of the proper assessment or direct the
- 32 township assessor to notify the county auditor of the proper
- 33 assessment.
- 34 (f) If the county assessor determines that the applicant has not filed
- 35 with an application for exemption a copy of the record referred to in
- 36 subsection (e), the county assessor shall notify the applicant in writing
- 37 of that requirement. The applicant then has thirty (30) days after the
- 38 date of the notice to comply with that requirement. The county property
- 39 tax assessment board of appeals shall deny an application described in
- 40 this subsection if the applicant does not comply with that requirement
- 41 within the time permitted under this subsection. **After December 31,**
- 42 **2014, the notice required by this subsection must be sent not later**

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1 **than April 25 in the year that it is required.**

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

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

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

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

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

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

36 If a not-for-profit corporation that is receiving an exemption provided
37 under IC 6-1.1-10 changes the use of its tangible property so that part
38 or all of that property no longer qualifies for the exemption, the
39 not-for-profit corporation shall notify the assessor of the county in
40 which the tangible property for which it claims the exemption is
41 located of its ineligibility on or before ~~May 15 of the year for which it~~
42 ~~first becomes ineligible.~~ **the date specified in subdivision (1) or (2),**



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1 **as appropriate.** The county assessor shall immediately notify the
 2 county auditor of the not-for-profit corporation's ineligibility or
 3 disqualification for the exemption. A not-for-profit corporation that
 4 fails to provide the notification required by this subsection is subject to
 5 the penalties set forth in IC 6-1.1-37-9.

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

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

16 SECTION 26. IC 6-1.1-11-5 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. (a) **On or before:**

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

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

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

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

32 (1) the owner has not applied for a tax exemption for that year;
 33 (2) a tax exemption for the property was in effect for the
 34 immediately preceding year; and

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

37 (c) The notice required by subsection (b) must:

38 (1) identify the property by key number, if any, and a street
 39 address, if any, or other common description of the property other
 40 than a legal description; and

41 (2) state that the property will be placed on the county tax
 42 duplicate unless the owner applies for an exemption within fifteen

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1 (15) days after the date the notice is mailed.
 2 The county assessor shall, **in a year that ends before January 1,**
 3 **2015,** mail any notice required by subsection (b) before June 16 of the
 4 year in which the exemption application should have been filed **and,**
 5 **in a year that begins after December 31, 2014, mail any notice**
 6 **required by subsection (b) on or before April 25 of the year in**
 7 **which the exemption application should have been filed.**

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

10 **(1) for an assessment date in a year that ends before January**
 11 **1, 2015,** does not continue an exemption unless an exemption
 12 application is filed by the owner and approved by the county
 13 property tax assessment board of appeals on or before the first
 14 Monday in November of the year following the year in which the
 15 application should have been filed; **and**

16 **(2) for an assessment date in a year that begins after**
 17 **December 31, 2014, does not continue an exemption.**

18 **(e) This subsection applies to an exemption for an assessment**
 19 **date in a year that begins after December 31, 2014. An otherwise**
 20 **sufficient exemption application that is filed after the applicable**
 21 **date specified in section 3 of this chapter shall be treated as an**
 22 **exemption application for the immediately following assessment**
 23 **date.**

24 SECTION 27. IC 6-1.1-11-8, AS AMENDED BY P.L.137-2012,
 25 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2013]: Sec. 8. (a) On or before:

27 **(1) August 1 of each year, for an assessment date in a year that**
 28 **ends before January 1, 2015; and**

29 **(2) July 1 of each year, for an assessment date in a year that**
 30 **begins after December 31, 2014;**

31 the county auditor of each county shall forward to the department of
 32 local government finance the duplicate copies of all approved
 33 exemption applications.

34 (b) The department of local government finance may review the
 35 approved applications forwarded under subsection (a). The department
 36 of local government finance may deny an exemption if the department
 37 determines that the property is not tax exempt under the laws of this
 38 state. However, before denying an exemption, the department of local
 39 government finance must give notice to the applicant, and the
 40 department must hold a hearing on the exemption application.

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

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- 1 (1) provide just valuations; and
 2 (2) ensure that assessments are:
 3 (A) made; and
 4 (B) recorded;
 5 in accordance with law.
- 6 SECTION 28. IC 6-1.1-11-11 IS ADDED TO THE INDIANA
 7 CODE AS A NEW SECTION TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2013]: **Sec. 11. If there is a conflict between**
 9 **a provision of this chapter added or changed in the 2013 session of**
 10 **the general assembly and a provision in another law, the provision**
 11 **in this chapter shall be treated as controlling the procedures**
 12 **related to an exemption from property taxation.**
- 13 SECTION 29. IC 6-1.1-11.3 IS ADDED TO THE INDIANA CODE
 14 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2013]:
- 16 **Chapter 11.3. Deduction Procedures**
- 17 **Sec. 1. This chapter applies to deductions authorized under any**
 18 **law for an assessment date occurring:**
- 19 (1) after December 31, 2014, for tangible property other than
 20 mobile homes assessed under IC 6-1.1-7; and
 21 (2) after December 31, 2015, for mobile homes, including
 22 manufactured homes, assessed under IC 6-1.1-7.
- 23 **Sec. 2. As used in this chapter, "application" refers to a claim**
 24 **for a deduction.**
- 25 **Sec. 3. As used in this chapter, "deduction" refers to a deduction**
 26 **from the assessed value of tangible property for a particular**
 27 **assessment date for the purposes of determining the ad valorem**
 28 **property taxes imposed on the tangible property for that**
 29 **assessment date.**
- 30 **Sec. 4. Except as provided in this chapter, an award of a**
 31 **deduction from the assessed value of tangible property for a**
 32 **particular assessment date shall be based on the tangible**
 33 **property's eligibility for the deduction on that assessment date. An**
 34 **act occurring after the assessment date, including a change in:**
- 35 (1) use, value, character, or ownership of the tangible
 36 property; or
 37 (2) the age, disability, or income of any owner, contract buyer,
 38 or possessor of tangible property;
 39 does not affect the eligibility of the tangible property for a
 40 deduction for that assessment date.
- 41 **Sec. 5. (a) Except as provided by this chapter, to be eligible for**
 42 **a deduction for a particular assessment date, a person authorized**

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1 by law to claim the deduction must file with the appropriate official
2 a statement claiming the deduction on or before:

- 3 (1) April 1 of the year containing the assessment date, if:
 - 4 (A) the application for the deduction is filed with an official
 - 5 other than a township assessor or the county assessor; or
 - 6 (B) the tangible property eligible for the deduction is a
 - 7 mobile home assessed under IC 6-1.1-7 regardless of
 - 8 whether the deduction is filed with the county auditor or
 - 9 another public official; and
- 10 (2) June 1 of the year containing the assessment date, if the
- 11 tangible property otherwise eligible for the deduction is not a
- 12 mobile home assessed under IC 6-1.1-7 and the law requires
- 13 the application to be filed with the county auditor.

- 14 (b) This subsection applies to a deduction application under any
- 15 of the following:
 - 16 IC 6-1.1-12-20
 - 17 IC 6-1.1-12-24
 - 18 IC 6-1.1-12.1-5
 - 19 IC 6-1.1-12.1-5.3
 - 20 IC 6-1.1-42-27.

21 If notice of the assessed valuation or new assessment for a year is
22 not given to the property owner at least thirty (30) days before the
23 date specified in subsection (a)(2), the deduction application for a
24 deduction may be filed not later than thirty (30) days after the date
25 the notice is mailed to the property owner at the address shown on
26 the records of the township or county assessor.

27 (c) A deduction to which this section applies is waived for a
28 particular assessment date unless a statement meeting the
29 requirements of law is filed before the date specified in this section.
30 An otherwise sufficient deduction application that is filed after the
31 applicable date specified in this chapter shall be treated as a
32 deduction application for the immediately following assessment
33 date.

34 **Sec. 6. A deduction application:**

- 35 (1) must be filed in the form prescribed by the department of
- 36 local government finance; and
- 37 (2) must contain or be accompanied by the information
- 38 required by law, including any information required by rule
- 39 adopted by the department of local government finance.

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

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1 disclosure form.

2 Sec. 7. The facts in a deduction application must be verified
3 under penalties of perjury by a person eligible to claim the
4 deduction.

5 Sec. 8. A deduction application may be filed in person, by mail,
6 or by any other means permitted by law or rule of the department
7 of local government finance. If mailed, to qualify for a deduction
8 for a particular assessment date, the mailing must be postmarked
9 on or before the last day for filing for that assessment date.

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

15 (1) IC 6-1.1-12.1.

16 (2) IC 6-1.1-40.

17 (3) IC 6-1.1-42.

18 (4) IC 6-1.1-44.

19 (5) IC 6-1.1-45.

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

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

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

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

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

38 Sec. 10. As an alternative to filing a deduction application for a
39 mortgage deduction with the county auditor under section 11 of
40 this chapter, a deduction application for a mortgage deduction
41 under IC 6-1.1-12-1 may be filed with the county recorder of the
42 county where the property is located. An application filed with the

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1 county recorder must be filed on or before the date specified in
2 section 5(a)(1) of this chapter to be effective for the immediately
3 preceding assessment date.

4 Sec. 11. A deduction application not covered by sections 9
5 through 10 of this chapter must be filed with the county auditor for
6 the county where the tangible property is located on the assessment
7 date to which the deduction application applies.

8 Sec. 12. A person that is entitled for an assessment date to a
9 standard deduction from the assessed value of property under
10 IC 6-1.1-12-37 is also entitled to receive a supplemental deduction
11 from the assessed value of the homestead to which the standard
12 deduction applies under IC 6-1.1-12-37.5 without the filing of any
13 additional deduction application.

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

16 Sec. 14. (a) This section applies to a deduction provided under
17 any of the following:

- 18 IC 6-1.1-12-1
- 19 IC 6-1.1-12-9
- 20 IC 6-1.1-12-11
- 21 IC 6-1.1-12-13
- 22 IC 6-1.1-12-14
- 23 IC 6-1.1-12-16
- 24 IC 6-1.1-12-17.4
- 25 IC 6-1.1-12-26
- 26 IC 6-1.1-12-29
- 27 IC 6-1.1-12-33
- 28 IC 6-1.1-12-34.5
- 29 IC 6-1.1-12-37
- 30 IC 6-1.1-12-38.

31 (b) A person that receives a deduction for a particular year and
32 remains eligible for the deduction on the assessment date in the
33 following year is not required to file a deduction application to
34 apply for the deduction in the following year.

35 (c) An individual that receives a deduction for property that is
36 jointly held with another owner in a particular year and remains
37 eligible for the deduction in the following year is not required to
38 file a statement to reapply for the deduction following the removal
39 of the joint owner if:

- 40 (1) the individual is the sole owner of the property following
- 41 the death of the individual's spouse;
- 42 (2) the individual is the sole owner of the property following

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1 the death of a joint owner who was not the individual's
2 spouse; or
3 **(3) the individual is awarded sole ownership of the property**
4 **in a dissolution of marriage decree.**
5 **(d) The auditor of each county shall, in a particular year, apply**
6 **a deduction to each person and property that received the**
7 **deduction in the preceding year unless the auditor determines that**
8 **the person or property is no longer eligible for the deduction.**
9 **(e) Except as provided in subsection (f), if a person or property**
10 **becomes ineligible for a deduction that is provided by law for a**
11 **particular assessment date, the owner of property or contract**
12 **purchaser shall notify the auditor of the county in which the**
13 **property is located of the person's or property's ineligibility for the**
14 **deduction not later than the date specified in section 5(a)(2) of this**
15 **chapter in the year containing the assessment date.**
16 **(f) This subsection applies only to a deduction provided under**
17 **IC 6-1.1-12-37. If a person or property will become ineligible for a**
18 **deduction on a particular parcel or tract of property for the next**
19 **assessment date because a person that is receiving the benefit of the**
20 **deduction or that otherwise qualifies the property for the**
21 **deduction on the immediately preceding assessment date:**
22 **(1) changes the use of the property so that part or all of the**
23 **property no longer qualifies for the deduction; or**
24 **(2) is no longer eligible for a deduction on another parcel of**
25 **property because:**
26 **(A) a person would otherwise receive the benefit of more**
27 **than one (1) deduction under this chapter; or**
28 **(B) an individual maintains the individual's principal place**
29 **of residence with another person that receives the benefit**
30 **of a deduction granted under IC 6-1.1-12-37;**
31 **an owner or contract purchaser of each affected property shall file**
32 **a certified statement with the auditor of the county, notifying the**
33 **auditor of the change of use, not more than sixty (60) days after the**
34 **date of that change. If no person obligated to file a statement under**
35 **this subsection files the statement required by this subsection, each**
36 **person obligated to file a statement under this subsection is jointly**
37 **and severally liable for any additional taxes that would have been**
38 **due on the property if the person had filed the statement as**
39 **required by this subsection plus a civil penalty equal to ten percent**
40 **(10%) of the additional taxes due. The civil penalty imposed under**
41 **this subsection becomes a lien on the property and is in addition to**
42 **any interest and penalties for a delinquent payment that might**

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1 otherwise be due. One percent (1%) of the total civil penalty
 2 collected under this subsection shall be transferred by the county
 3 to the department of local government finance for use by the
 4 department in establishing and maintaining the homestead
 5 property data base under IC 6-1.1-12-37 and, to the extent there is
 6 money remaining, for any other purposes of the department. This
 7 amount becomes part of the property tax liability for purposes of
 8 this article.

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

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

20 **Sec. 16. (a) This section applies to an eligible homestead that is**
 21 **located in a county if the fiscal body (as defined in IC 36-1-2-6) for**
 22 **the county adopts an ordinance to authorize an eligible homestead**
 23 **located in the county to receive a standard deduction (and any**
 24 **other deduction or credit that is available to property that has a**
 25 **standard deduction) under this section.**

26 **(b) The following definitions apply throughout this section:**

- 27 (1) "Eligible homestead" refers to a homestead described in
 28 subsection (c).
 29 (2) "Homestead" has the meaning set forth in IC 6-1.1-12-37.
 30 (3) "Standard deduction" refers to a standard deduction
 31 provided under IC 6-1.1-12-37.

32 **(c) Notwithstanding section 4 of this chapter, a homestead that:**

- 33 (1) is not eligible for a standard deduction against the assessed
 34 value of the homestead for an assessment date in a year;
 35 (2) has a change in ownership after the assessment date in a
 36 year and before January 1 in the immediately succeeding
 37 year; and
 38 (3) qualifies as a homestead after the change in ownership;
 39 is eligible for a standard deduction (and any other deduction or
 40 credit that applies as a result of being eligible for a standard
 41 deduction) against the assessed value of the homestead for the
 42 assessment date in that year.



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1 (d) Notwithstanding section 5 of this chapter, to qualify for a
2 standard deduction under this section, an application for the
3 standard deduction that complies with this chapter must be filed
4 with the county auditor before January 6 of the immediately
5 succeeding calendar year.

6 (e) The county auditor shall apply a standard deduction
7 provided under this section to an eligible homestead in the same
8 manner as a standard deduction to which sections 4 and 5 of this
9 chapter apply notwithstanding that another homestead may be
10 eligible under section 4 of this chapter for a standard deduction
11 based on the residency of the same individual or individuals.

12 Sec. 17. If there is a conflict between this chapter and a
13 provision in IC 6-1.1-12, IC 6-1.1-12.1, or another law, the
14 provisions of this chapter shall be treated as controlling the
15 procedures related to a deduction from assessed valuation granted
16 under any law.

17 SECTION 30. IC 6-1.1-12-37, AS AMENDED BY P.L.137-2012,
18 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2013]: Sec. 37. (a) The following definitions apply throughout
20 this section:

- 21 (1) "Dwelling" means any of the following:
 - 22 (A) Residential real property improvements that an individual
 - 23 uses as the individual's residence, including a house or garage.
 - 24 (B) A mobile home that is not assessed as real property that an
 - 25 individual uses as the individual's residence.
 - 26 (C) A manufactured home that is not assessed as real property
 - 27 that an individual uses as the individual's residence.
- 28 (2) "Homestead" means an individual's principal place of
29 residence:
 - 30 (A) that is located in Indiana;
 - 31 (B) that:
 - 32 (i) the individual owns;
 - 33 (ii) the individual is buying under a contract; recorded in the
 - 34 county recorder's office, that provides that the individual is
 - 35 to pay the property taxes on the residence;
 - 36 (iii) the individual is entitled to occupy as a
 - 37 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 - 38 cooperative housing corporation (as defined in 26 U.S.C.
 - 39 216); or
 - 40 (iv) is a residence described in section 17.9 of this chapter
 - 41 that is owned by a trust if the individual is an individual
 - 42 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~~ does
- 25 not have a Social Security number, any of the following for
- 26 that 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 31. 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 32. 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 33. 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 34. 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 35. 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 36. 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; or
- 3 (B) four (4) months from the date the personal property return
- 4 is filed if the return is filed after ~~May 15 of the year for which~~
- 5 ~~the assessment is made: the filing date for the personal~~
- 6 **property tax return.**
- 7 (2) A county assessor or county property tax assessment board of
- 8 appeals must make a change in the assessed value, including the
- 9 final determination by the board of an assessment changed by an
- 10 assessing official, and give the notice of the change on or before
- 11 the later of:
- 12 (A) October 30 of the year for which the assessment is made;
- 13 or
- 14 (B) five (5) months from the date the personal property return
- 15 is filed if the return is filed after ~~May 15 of the year for which~~
- 16 ~~the assessment is made: the filing date for the personal~~
- 17 **property tax return.**
- 18 (3) The department of local government finance must make a
- 19 preliminary change in the assessed value and give the notice of
- 20 the change on or before the later of:
- 21 (A) October 1 of the year immediately following the year for
- 22 which the assessment is made; or
- 23 (B) sixteen (16) months from the date the personal property
- 24 return is filed if the return is filed after ~~May 15 of the year for~~
- 25 ~~which the assessment is made: the filing date for the~~
- 26 **personal property tax return.**
- 27 (b) Except as provided in section 2 of this chapter, if an assessing
- 28 official or a county property tax assessment board of appeals fails to
- 29 change an assessment and give notice of the change within the time
- 30 prescribed by this section, the assessed value claimed by the taxpayer
- 31 on the personal property return is final.
- 32 (c) This section does not limit the authority of a county auditor to
- 33 correct errors in a tax duplicate under IC 6-1.1-15-12.
- 34 (d) This section does not apply if the taxpayer:
- 35 (1) fails to file a personal property return which substantially
- 36 complies with this article and the regulations of the department of
- 37 local government finance; or
- 38 (2) files a fraudulent personal property return with the intent to
- 39 evade the payment of property taxes.
- 40 (e) A taxpayer may appeal a preliminary determination of the
- 41 department of local government finance under subsection (a)(3) to the
- 42 Indiana board. An appeal under this subdivision shall be conducted in

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1 the same manner as an appeal under IC 6-1.1-15-4 through
 2 IC 6-1.1-15-8. A preliminary determination that is not appealed under
 3 this subsection is a final unappealable order of the department of local
 4 government finance.

5 SECTION 37. IC 6-1.1-17-0.5, AS AMENDED BY P.L.137-2012,
 6 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2013]: Sec. 0.5. (a) For purposes of this section, "net assessed
 8 value" means assessed value after the application of deductions,
 9 exemptions, and abatements.

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

13 (1) The net assessed value of the property is at least nine percent
 14 (9%) of the net assessed value of all tangible property subject to
 15 taxation by a taxing district.

16 (2) The property is or has been part of a bankruptcy estate that is
 17 subject to protection under the federal bankruptcy code.

18 (3) The owner of the property has discontinued all business
 19 operations on the property.

20 (4) There is a high probability that the taxpayer will not pay
 21 property taxes due on the property in the following year.

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

24 (d) For each taxing district located in the county, the county auditor
 25 may reduce for a calendar year the taxing district's net assessed value
 26 that is certified to the department of local government finance under
 27 section 1 of this chapter and used to set tax rates for the taxing district
 28 for taxes first due and payable in the immediately succeeding calendar
 29 year. The county auditor may reduce a taxing district's net assessed
 30 value under this subsection only to enable the taxing district to absorb
 31 the effects of reduced property tax collections in the immediately
 32 succeeding calendar year that are expected to result from any or a
 33 combination of the following:

34 (1) Successful appeals of the assessed value of property located
 35 in the taxing district.

36 (2) Deductions under IC 6-1.1-12-37 and IC 6-1.1-12-37.5 that
 37 result from the granting of applications for the standard deduction
 38 for the calendar year under IC 6-1.1-12-37 or IC 6-1.1-12-44 after
 39 the county auditor certifies net assessed value as described in this
 40 section. **This subdivision expires January 1, 2015.**

41 (3) Deductions that result from the granting of applications for
 42 deductions for the calendar year under IC 6-1.1-12-44 after the

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1 county auditor certifies net assessed value as described in this
 2 section. **This subdivision expires January 1, 2015.**
 3 (4) Reassessments of real property under IC 6-1.1-4-11.5.
 4 **(5) Any deduction for an assessment date in a calendar year**
 5 **that begins after December 31, 2014, that the county auditor**
 6 **grants after the county auditor certifies net assessed value as**
 7 **described in this section.**

8 Not later than December 31 of each year, the county auditor shall send
 9 a certified statement, under the seal of the board of county
 10 commissioners, to the fiscal officer of each political subdivision of the
 11 county and to the department of local government finance. The
 12 certified statement must list any adjustments to the amount of the
 13 reduction under this subsection and the information submitted under
 14 section 1 of this chapter that are necessary. The county auditor shall
 15 keep separately on the tax duplicate the amount of any reductions made
 16 under this subsection. The maximum amount of the reduction
 17 authorized under this subsection is determined under subsection (e).

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

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

- 24 (1) county property tax assessment board of appeals;
- 25 (2) Indiana board; or
- 26 (3) Indiana tax court;

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

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

- 31 (1) except as provided in subsection (h), mail to the last known
 32 address of each person liable for any property taxes or special
 33 assessment, as shown on the tax duplicate or special assessment
 34 records, or to the last known address of the most recent owner
 35 shown in the transfer book; and
- 36 (2) transmit by written, electronic, or other means to a mortgagee
 37 maintaining an escrow account for a person who is liable for any
 38 property taxes or special assessments, as shown on the tax
 39 duplicate or special assessment records;

40 a statement in the form required under subsection (b). However, for
 41 property taxes first due and payable in 2008, the county treasurer may
 42 choose to use a tax statement that is different from the tax statement

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1 prescribed by the department under subsection (b). If a county chooses
 2 to use a different tax statement, the county must still transmit (with the
 3 tax bill) the statement in either color type or black-and-white type.

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

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

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

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

13 (A) the amount of the tax rate;

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

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

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

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

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

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

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

31 (7) An explanation of the following:

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

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

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

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

41 (i) appeal a current assessment; or

42 (ii) petition for the correction of an error related to the

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

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

16 (c) The county treasurer may mail or transmit the statement one (1)
 17 time each year at least fifteen (15) days before the date on which the
 18 first or only installment is due, **if the statement is mailed or**
 19 **transmitted in a year ending before January 1, 2016, and at least**
 20 **twenty (20) days before the date on which the first or only**
 21 **installment is due, if the statement is mailed or transmitted in a**
 22 **year beginning after December 31, 2015.** Whenever a person's tax
 23 liability for a year is due in one (1) installment under IC 6-1.1-7-7 or
 24 section 9 of this chapter, a statement that is mailed must include the
 25 date on which the installment is due and denote the amount of money
 26 to be paid for the installment. Whenever a person's tax liability is due
 27 in two (2) installments, a statement that is mailed must contain the
 28 dates on which the first and second installments are due and denote the
 29 amount of money to be paid for each installment. If a statement is
 30 returned to the county treasurer as undeliverable and the forwarding
 31 order is expired, the county treasurer shall notify the county auditor of
 32 this fact. Upon receipt of the county treasurer's notice, the county
 33 auditor may, at the county auditor's discretion, treat the property as not
 34 being eligible for any deductions under IC 6-1.1-12 or any homestead
 35 credits under IC 6-1.1-20.4 and IC 6-3.5-6-13.

36 (d) All payments of property taxes and special assessments shall be
 37 made to the county treasurer. The county treasurer, when authorized by
 38 the board of county commissioners, may open temporary offices for the
 39 collection of taxes in cities and towns in the county other than the
 40 county seat.

41 (e) The county treasurer, county auditor, and county assessor shall
 42 cooperate to generate the information to be included in the statement

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- 1 under subsection (b).
 2 (f) The information to be included in the statement under subsection
 3 (b) must be simply and clearly presented and understandable to the
 4 average individual.
 5 (g) After December 31, 2007, a reference in a law or rule to
 6 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated
 7 as a reference to this section.
 8 (h) Transmission of statements and other information under this
 9 subsection applies in a county only if the county legislative body adopts
 10 an authorizing ordinance. Subject to subsection (i), in a county in
 11 which an ordinance is adopted under this subsection for property taxes
 12 and special assessments first due and payable after 2009, a person may,
 13 in any manner permitted by subsection (n), direct the county treasurer
 14 and county auditor to transmit the following to the person by electronic
 15 mail:
 16 (1) A statement that would otherwise be sent by the county
 17 treasurer to the person by regular mail under subsection (a)(1),
 18 including a statement that reflects installment payment due dates
 19 under section 9.5 or 9.7 of this chapter.
 20 (2) A provisional tax statement that would otherwise be sent by
 21 the county treasurer to the person by regular mail under
 22 IC 6-1.1-22.5-6.
 23 (3) A reconciling tax statement that would otherwise be sent by
 24 the county treasurer to the person by regular mail under any of the
 25 following:
 26 (A) Section 9 of this chapter.
 27 (B) Section 9.7 of this chapter.
 28 (C) IC 6-1.1-22.5-12, including a statement that reflects
 29 installment payment due dates under IC 6-1.1-22.5-18.5.
 30 (4) Any other information that:
 31 (A) concerns the property taxes or special assessments; and
 32 (B) would otherwise be sent:
 33 (i) by the county treasurer or the county auditor to the person
 34 by regular mail; and
 35 (ii) before the last date the property taxes or special
 36 assessments may be paid without becoming delinquent.
 37 The information listed in this subsection may be transmitted to a person
 38 by using electronic mail that provides a secure Internet link to the
 39 information.
 40 (i) For property with respect to which more than one (1) person is
 41 liable for property taxes and special assessments, subsection (h) applies
 42 only if all the persons liable for property taxes and special assessments

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1 designate the electronic mail address for only one (1) individual
 2 authorized to receive the statements and other information referred to
 3 in subsection (h).

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

7 (1) make the form created under this subsection available to the
 8 public;

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

13 (A) with the county treasurer; or

14 (B) with the county auditor; and

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

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

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

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

22 (B) terminate the electronic mail option under subsection (h);
 23 and

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

26 (A) Exercise the option.

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

28 (C) Terminate the option.

29 (D) For a person other than an individual, designate the
 30 electronic mail address for only one (1) individual authorized
 31 to receive the statements and other information referred to in
 32 subsection (h).

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

38 (l) The form created under subsection (j) is considered filed with the
 39 county treasurer or the county auditor on the postmark date or on the
 40 date it is electronically submitted. If the postmark is missing or
 41 illegible, the postmark is considered to be one (1) day before the date
 42 of receipt of the form by the county treasurer or the county auditor.



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

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

5 (2) The information included in the statement.

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

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

11 (1) in person;

12 (2) by mail; or

13 (3) in an online format developed by the county and approved by
14 the department.

15 SECTION 39. IC 6-1.1-22-9, AS AMENDED BY P.L.87-2009,
16 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (b) **and**
18 **IC 6-1.1-7-7**, the property taxes assessed for a year under this article
19 are due in two (2) equal installments:

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

23 (2) on May 15 and November 15 of the following year, **if the**
24 **assessment date is in a year beginning after December 31,**
25 **2014.**

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

28 (1) Subsection (c).

29 (2) Subsection (d).

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

31 (4) Section 9.5 of this chapter.

32 (5) Section 9.7 of this chapter.

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

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

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

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

7 (2) delay the mailing or transmission of statements under section
8 8.1 of this chapter so that:

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

12 (B) all statements reflect any changes in levies that result from
13 the resolution of the appeal by the department of local
14 government finance.

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

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

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

20 (3) if the amount under subdivision (1) exceeds the amount under
21 subdivision (2), the adjusted amount that is payable by the
22 taxpayer:

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

25 (B) not later than:

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

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

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

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

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

41 (h) This subsection applies only if a statement for payment of
42 property taxes and special assessments by electronic mail is transmitted

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

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

14 SECTION 40. IC 6-1.1-22-9.5, AS AMENDED BY P.L.146-2008,
 15 SECTION 253, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2013]: Sec. 9.5. (a) This section applies only to
 17 property taxes first due and payable in a year that begins after
 18 December 31, 2003:

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

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

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

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

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

32 The county fiscal body (as defined in IC 36-1-2-6) must approve a
 33 petition under this subsection.

34 (c) The department of local government finance:

35 (1) may not establish a date for:

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

39 (B) the first installment payment that is later than ~~November~~
 40 ~~10~~ **the second regular property tax installment due date** of
 41 the year in which the tax statement is mailed or transmitted; or

42 (C) the last installment payment that is later than ~~May 10~~ **the**

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- 1 **first regular property tax installment due date** of the year
 2 immediately following the year in which the tax statement is
 3 mailed or transmitted; and
 4 (2) shall:
 5 (A) prescribe the form of the petition under subsection (b);
 6 (B) determine the information required on the form; and
 7 (C) notify the county fiscal body, the county auditor, and the
 8 county treasurer of the department's determination on the
 9 petition not later than twenty (20) days after receiving the
 10 petition.
 11 (d) Revenue from property taxes paid under this section in the year
 12 immediately following the year in which the tax statement is mailed or
 13 transmitted under section 8.1 of this chapter:
 14 (1) is not considered in the determination of a levy excess under
 15 IC 6-1.1-18.5-17 or IC 20-44-3 for the year in which the property
 16 taxes are paid; and
 17 (2) may be:
 18 (A) used to repay temporary loans entered into by a political
 19 subdivision for; and
 20 (B) expended for any other reason by a political subdivision in
 21 the year the revenue is received under an appropriation from;
 22 the year in which the tax statement is mailed or transmitted under
 23 section 8.1 of this chapter.
 24 SECTION 41. IC 6-1.1-22-13 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 13. (a) The state
 26 acquires a lien on each tract of real property for all property taxes
 27 levied against the tract, including the land under an improvement or
 28 appurtenance described in IC 6-1.1-2-4(b), and all subsequent penalties
 29 and cost resulting from the taxes. This lien attaches on the assessment
 30 date of the year for which the taxes are assessed. The lien is not
 31 affected by any sale or transfer of the tract, including the land under an
 32 improvement or appurtenance described in IC 6-1.1-2-4(b), including
 33 the sale, exchange, or lease of the tract under IC 36-1-11.
 34 (b) The lien of the state for taxes, penalties, and cost continues for
 35 ten (10) years from ~~May 10~~ **the first regular property tax installment**
 36 **due date** of the year in which the taxes first become due. However, if
 37 any proceeding is instituted to enforce the lien within the ten (10) year
 38 period, the limitation is extended, if necessary, to permit the
 39 termination of the proceeding.
 40 (c) The lien of the state inures to taxing units which impose the
 41 property taxes on which the lien is based, and the lien is superior to all
 42 other liens.



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(d) A taxing unit described in subsection (c) may institute a civil suit against a person or an entity liable for delinquent property taxes.

The taxing unit may, after obtaining a judgment, collect:

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

SECTION 42. IC 6-1.1-22-13.5, AS ADDED BY P.L.169-2006, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 13.5. (a) A political subdivision acquires a lien on each tract of real property for:

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

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

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

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

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

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

SECTION 43. IC 6-1.1-22.5-9, AS AMENDED BY P.L.172-2011,

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1 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (e) and
 3 section 12(b) of this chapter, tax liability billed on a provisional
 4 statement is due in two (2) equal installments on ~~May 10~~ **the first**
 5 **regular property tax installment due date** and ~~November 10~~ **the**
 6 **second regular property tax installment due date** of the year
 7 following the assessment date covered by the provisional statement.

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

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

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



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1 statement under section 8(e) of this chapter under a provisional
 2 statement mailed to a person under this subsection is the due date
 3 indicated in the statement transmitted to the person by electronic mail.

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

12 SECTION 44. IC 6-1.1-22.5-12, AS AMENDED BY P.L.172-2011,
 13 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2013]: Sec. 12. (a) Except as provided by subsection (c), each
 15 reconciling statement must be on a form prescribed by the department
 16 of local government finance and must indicate:

17 (1) the actual property tax liability under this article for the
 18 calendar year for which the reconciling statement is issued;

19 (2) the total amount paid under the provisional statement for the
 20 property for which the reconciling statement is issued;

21 (3) if the amount under subdivision (1) exceeds the amount under
 22 subdivision (2), that the excess is payable by the taxpayer:

23 (A) as a final reconciliation of the tax liability; and

24 (B) not later than:

25 (i) thirty (30) days after the date of the reconciling
 26 statement;

27 (ii) if the county treasurer requests in writing that the
 28 commissioner designate a later date, the date designated by
 29 the commissioner; or

30 (iii) the date specified in an ordinance adopted under section
 31 18.5 of this chapter; and

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

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

39 (1) preparation; and

40 (2) mailing or transmittal;

41 of the reconciling statement at least thirty (30) days before the due date
 42 of the second installment specified in the provisional statement, the

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1 county treasurer may request in writing that the department of local
 2 government finance permit the county treasurer to issue a reconciling
 3 statement that adjusts the amount of the second installment that was
 4 specified in the provisional statement. If the department approves the
 5 county treasurer's request, the county treasurer shall prepare and mail
 6 or transmit the reconciling statement at least thirty (30) days before the
 7 due date of the second installment specified in the provisional
 8 statement.

9 (c) A reconciling statement prepared under subsection (b) must
 10 indicate:

11 (1) the actual property tax liability under this article for the
 12 calendar year for the property for which the reconciling statement
 13 is issued;

14 (2) the total amount of the first installment paid under the
 15 provisional statement for the property for which the reconciling
 16 statement is issued;

17 (3) if the amount under subdivision (1) exceeds the amount under
 18 subdivision (2), the adjusted amount of the second installment
 19 that is payable by the taxpayer:

20 (A) as a final reconciliation of the tax liability; and

21 (B) not later than:

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

24 (ii) if the county treasurer requests in writing that the
 25 commissioner designate a later date, the date designated by
 26 the commissioner; and

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

30 ~~(d) At the election of a county auditor, a checklist required by~~
 31 ~~IC 6-1.1-22-8.1(b)(8) and a notice required by IC 6-1.1-22-8.1(b)(9)~~
 32 ~~may be sent to a taxpayer with a reconciling statement under this~~
 33 ~~section. This subsection expires January 1, 2013.~~

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

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

41 SECTION 45. IC 6-1.1-22.5-14, AS AMENDED BY P.L.89-2010,
 42 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2013]: Sec. 14. (a) Subject to subsection (b), not later than
 2 fifty-one (51) days after the due date of a provisional or reconciling
 3 statement under this chapter, **if the due date is in a year ending**
 4 **before January 1, 2016, and forty-six (46) days after the due date**
 5 **of a provisional or reconciling statement under this chapter, if the**
 6 **due date is in a year beginning after December 31, 2015**, the county
 7 auditor shall:

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

10 (b) The county treasurer shall:

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

20 SECTION 46. IC 6-1.1-23-1, AS AMENDED BY P.L.146-2008,
 21 SECTION 257, IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) Annually, after ~~November~~
 23 ~~10th~~ **the second regular property tax installment due date in a year**
 24 but before August 1st of the succeeding year, each county treasurer
 25 shall serve a written demand upon each county resident who is
 26 delinquent in the payment of personal property taxes. Annually, after
 27 ~~May 10~~ **the first regular property tax installment due date in a year**
 28 but before October 31 of the same year, each county treasurer may
 29 serve a written demand upon a county resident who is delinquent in the
 30 payment of personal property taxes. The written demand may be served
 31 upon the taxpayer:

- 32 (1) by registered or certified mail;
 33 (2) in person by the county treasurer or the county treasurer's
 34 agent; or
 35 (3) by proof of certificate of mailing.

36 (b) The written demand required by this section shall contain:

- 37 (1) a statement that the taxpayer is delinquent in the payment of
 38 personal property taxes;
 39 (2) the amount of the delinquent taxes;
 40 (3) the penalties due on the delinquent taxes;
 41 (4) the collection expenses which the taxpayer owes; and
 42 (5) a statement that if the sum of the delinquent taxes, penalties,

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

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1 STEP SEVEN: Determine the lesser of the following:
2 (A) The STEP TWO amount.
3 (B) The STEP SIX amount.
4 (e) This subsection applies to transfers made by a creditor after May
5 10, 2006. As soon as practicable after a creditor comes into possession
6 of the personal property described in subsection (c), the creditor shall
7 request the form described in subsection (f) from the county treasurer.
8 Before a creditor transfers personal property described in subsection
9 (d) on which delinquent personal property taxes are owed, the creditor
10 must obtain from the county treasurer a delinquent personal property
11 tax form and file the delinquent personal property tax form with the
12 county treasurer. The creditor shall provide the county treasurer with:
13 (1) the name and address of the debtor; and
14 (2) a specific description of the personal property described in
15 subsection (d);
16 when requesting a delinquent personal property tax form.
17 (f) The delinquent personal property tax form must be in a form
18 prescribed by the state board of accounts under IC 5-11 and must
19 require the following information:
20 (1) The name and address of the debtor as identified by the
21 creditor.
22 (2) A description of the personal property identified by the
23 creditor and now in the creditor's possession.
24 (3) The assessed value of the personal property identified by the
25 creditor and now in the creditor's possession, as determined under
26 subsection (g).
27 (4) The amount of delinquent personal property taxes owed on the
28 personal property identified by the creditor and now in the
29 creditor's possession, as determined under subsection (g).
30 (5) A statement notifying the creditor that this section requires
31 that a creditor, upon the liquidation of personal property for the
32 satisfaction of the creditor's lien, must pay in full the amount of
33 delinquent personal property taxes owed as determined under
34 subsection (d) on the personal property in the amount identified
35 on this form from the proceeds of the liquidation before the
36 proceeds of the liquidation may be applied to the creditor's lien on
37 the personal property.
38 (g) The county treasurer shall provide the delinquent personal
39 property tax form described in subsection (f) to the creditor not later
40 than fourteen (14) days after the date the creditor requests the
41 delinquent personal property tax form. The county assessor and the
42 township assessors (if any) shall assist the county treasurer in

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1 determining the appropriate assessed value of the personal property and
 2 the amount of delinquent personal property taxes owed on the personal
 3 property. Assistance provided by the county assessor and the township
 4 assessors (if any) must include providing the county treasurer with
 5 relevant personal property forms filed with the assessor or assessors
 6 and providing the county treasurer with any other assistance necessary
 7 to accomplish the purposes of this section.

8 SECTION 47. IC 6-1.1-24-1, AS AMENDED BY P.L.120-2012,
 9 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2013]: Sec. 1. (a) On or after January 1 of each calendar year
 11 in which a tax sale will be held in a county and not later than fifty-one
 12 (51) days after the first **regular property tax payment installment** due
 13 date in that calendar year, **if the first regular property tax**
 14 **installment due date is in a calendar year ending before January 1,**
 15 **2016, and not later than June 30, if the first regular property tax**
 16 **installment due date is in a calendar year beginning after**
 17 **December 31, 2015,** the county treasurer (or county executive, in the
 18 case of property described in subdivision (2)) shall certify to the county
 19 auditor a list of real property on which any of the following exist:

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

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

29 (A) vacant; or

30 (B) abandoned;

31 any property taxes or special assessments from the prior year's ~~fall~~
 32 **second regular property tax installment due date** or before that
 33 are delinquent as determined under IC 6-1.1-37-10. The county
 34 executive must make a certification under this subdivision not
 35 later than sixty-one (61) days before the earliest date on which
 36 application for judgment and order for sale may be made.

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

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

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- 1 (1) describe the real property by parcel number and common
- 2 address, if any;
- 3 (2) for a tract or item of real property with a single owner,
- 4 indicate the name of the owner; and
- 5 (3) for a tract or item with multiple owners, indicate the name of
- 6 at least one (1) of the owners.

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

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

15 SECTION 48. IC 6-1.1-26-6 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) Notwithstanding
 17 the other provisions of this chapter, each county treasurer shall place
 18 the portion of a tax or special assessment payment which exceeds the
 19 amount actually due, as shown by the tax duplicate or special
 20 assessment records, in a special fund to be known as the "surplus tax
 21 fund". Amounts placed in the fund shall first be applied to the
 22 taxpayer's delinquent taxes in the manner provided in IC 6-1.1-23-5(b).
 23 The taxpayer may then file a verified claim for money remaining in the
 24 surplus tax fund. The county treasurer or county auditor shall require
 25 reasonable proof of payment by the person making the claim. If the
 26 claim is approved by the county auditor and the county treasurer, the
 27 county auditor shall issue a warrant to the taxpayer for the amount due
 28 the taxpayer.

29 (b) Not less frequently than at the time of each semiannual
 30 settlement, the county treasurer shall prepare duplicate schedules of all
 31 excess payments received. The schedules shall contain the name on the
 32 tax duplicate, the amount of excess paid, and the taxing district. The
 33 county treasurer shall deliver one (1) copy of the schedule to the county
 34 auditor. Within fifteen (15) days after receiving the schedule, the
 35 county auditor shall review the schedule, and if the county auditor
 36 concurs with the schedule, the county auditor shall notify the county
 37 treasurer that the notice required under subsection (d) may be sent. The
 38 county auditor shall preserve the schedule, and if a refund is
 39 subsequently made, he shall note on the schedule and notify the county
 40 treasurer of the date and amount of the refund. In addition, when
 41 money is transferred from the surplus tax fund to the county general
 42 fund under subsection (c), the county auditor shall note the date and

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1 amount of the transfer on the schedule.

2 (c) If an excess payment is not claimed within the three (3) year
3 period after ~~November 10~~ **the second regular property tax**
4 **installment due date** of the year in which the payment was made and
5 the county treasurer has given the written notice required under
6 subsection (d), the county auditor shall transfer the excess from the
7 surplus tax fund into the general fund of the county. If the county
8 treasurer has given written notice concerning the excess under
9 subsection (d), the excess may not be refunded under subsection (a)
10 after the expiration of that three (3) year time period.

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

- 22 (1) A statement that the taxpayer may be entitled to a refund
23 because the taxpayer made an excess payment.
- 24 (2) The amount of the refund.
- 25 (3) Instructions on how to claim the refund.
- 26 (4) The date before which the refund must be claimed under
27 subsection (c).
- 28 (5) An explanation that the amount of the refund will be reduced
29 by any amount applied to property taxes that are delinquent.

30 SECTION 49. IC 6-1.1-27-1, AS AMENDED BY P.L.89-2010,
31 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2013]: Sec. 1. (a) On or before June ~~20th~~ **20** and December
33 ~~20th~~ **20** of each year, the county auditor and the county treasurer shall
34 meet in the office of the county auditor. Before each semi-annual
35 meeting, the county auditor shall complete an audit of the county
36 treasurer's monthly reports required under IC 36-2-10-16. In addition,
37 the county auditor shall:

- 38 (1) prepare a certificate of settlement on the form prescribed by
39 the state board of accounts; and
 - 40 (2) deliver the certificate of settlement to the county treasurer at
41 least two (2) days before each semi-annual meeting.
- 42 (b) If any county treasurer or auditor refuses, neglects, or fails to



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1 distribute tax money due to a taxing unit on or before:
 2 (1) the fifty-first day immediately following each property tax due
 3 date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies, **if**
 4 **the due date is in a year ending before January 1, 2016, and**
 5 **forty-six (46) days after each property tax due date under**
 6 **IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies, if the due**
 7 **date is in a year beginning after December 31, 2015;** or
 8 (2) the deadline for a distribution requested under IC 5-13-6-3;
 9 the county treasurer and auditor shall pay to the taxing unit from the
 10 county general fund interest on the taxing unit's undistributed tax
 11 money if the county treasurer and auditor invest undistributed tax
 12 money in an interest bearing investment.
 13 (c) The amount of interest to be paid if subsection (b)(1) applies
 14 equals the taxing unit's proportionate share of the actual amount of
 15 interest which is received from investments of the undistributed tax
 16 money from:
 17 (1) the fifty-second day immediately following the property tax
 18 due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever
 19 applies, **if the due date is in a year ending before January 1,**
 20 **2016; and**
 21 **(2) the forty-seventh day immediately following the property**
 22 **tax due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever**
 23 **applies, if the due date is in a year beginning after December**
 24 **31, 2015;**
 25 to the date that the tax money is distributed.
 26 (d) The amount of interest to be paid if subsection (b)(2) applies
 27 equals the taxing unit's proportionate share of the actual amount of
 28 interest that is received from investments of the undistributed tax
 29 money from the date the county treasurer receives the taxing unit's
 30 request for funds under IC 5-13-6-3(b) to the date the tax money is
 31 distributed.
 32 SECTION 50. IC 6-1.1-30-17, AS AMENDED BY P.L.137-2012,
 33 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2013]: Sec. 17. (a) Except as provided in subsection (c) and
 35 subject to subsection (d), the department of state revenue and the
 36 auditor of state shall, when requested by the department of local
 37 government finance, withhold a percentage of the distributions of
 38 county adjusted gross income tax distributions under IC 6-3.5-1.1,
 39 county option income tax distributions under IC 6-3.5-6, or county
 40 economic development income tax distributions under IC 6-3.5-7 that
 41 would otherwise be distributed to the county under the schedules in
 42 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,

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- 1 IC 6-3.5-7-16, and IC 6-3.5-7-17.3, if:
- 2 (1) the county assessor has not transmitted to the department of
- 3 local government finance by:
- 4 (A) October 1 of the year in which the distribution is
- 5 scheduled to be made, **if the data apply to an assessment**
- 6 **date in a year that ends before January 1, 2015; and**
- 7 (B) **September 1 of the year in which the distribution is**
- 8 **scheduled to be made, if the data apply to an assessment**
- 9 **date in a year that begins after December 31, 2014;**
- 10 the data for all townships in the county required to be transmitted
- 11 under IC 6-1.1-4-25;
- 12 (2) the county auditor has not paid a bill for services under
- 13 IC 6-1.1-4-31.5 to the department of local government finance in
- 14 a timely manner;
- 15 (3) the county assessor has not forwarded to the department of
- 16 local government finance in a timely manner sales disclosure
- 17 form data under IC 6-1.1-5.5-3;
- 18 (4) the county auditor has not forwarded to the department of
- 19 local government finance the duplicate copies of all approved
- 20 exemption applications required to be forwarded by that date
- 21 under IC 6-1.1-11-8(a);
- 22 (5) by the date the distribution is scheduled to be made, the
- 23 county auditor has not sent a certified statement required to be
- 24 sent by that date under IC 6-1.1-17-1 to the department of local
- 25 government finance;
- 26 (6) the county does not maintain a certified computer system that
- 27 meets the requirements of IC 6-1.1-31.5-3.5;
- 28 (7) the county auditor has not transmitted the data described in
- 29 IC 36-2-9-20 to the department of local government finance in the
- 30 form and on the schedule specified by IC 36-2-9-20;
- 31 (8) the county has not established a parcel index numbering
- 32 system under 50 IAC 23-8-1 in a timely manner;
- 33 (9) a county official has not provided other information to the
- 34 department of local government finance in a timely manner as
- 35 required by the department of local government finance; or
- 36 (10) the department of local government finance incurs additional
- 37 costs to assist a covered county (as defined in IC 6-1.1-22.6-1) to
- 38 issue tax statements within the time frame specified in
- 39 IC 6-1.1-22.6-18(b) for each year that the county experienced
- 40 delayed property taxes (as defined in IC 6-1.1-22.6-2) before the
- 41 year in which the county qualifies as a covered county.
- 42 The percentage to be withheld is the percentage determined by the

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

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

26 (1) provide information; or

27 (2) pay a bill for services;

28 has been corrected.

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

32 (1) provide information; or

33 (2) pay a bill for services;

34 in a timely manner is justified by unusual circumstances.

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

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



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

7 SECTION 51. IC 6-1.1-31-9, AS AMENDED BY P.L.112-2012,
 8 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (b), the
 10 department of local government finance may not adopt rules for the
 11 appraisal of real property:

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

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

15 after July 1 of the year before the year in which the reassessment is
 16 scheduled to begin, **if the reassessment is scheduled to begin in a**
 17 **year that ends before January 1, 2015, and May 1 of the year**
 18 **before the year in which the reassessment is scheduled to begin, if**
 19 **the reassessment is scheduled to begin in a year that begins after**
 20 **December 31, 2014.**

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

28 SECTION 52. IC 6-1.1-36-17, AS ADDED BY P.L.87-2009,
 29 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2013]: Sec. 17. (a) As used in this section, "nonreverting
 31 fund" refers to a nonreverting fund established under subsection (c).

32 (b) Each county auditor that makes a determination that property
 33 was not eligible for a standard deduction under IC 6-1.1-12-37 or a
 34 homestead credit under IC 6-1.1-20.9 (repealed) in a particular year
 35 shall notify the county treasurer of the determination. The county
 36 auditor shall issue a notice of taxes, interest, and penalties due to the
 37 owner and include a statement that the payment is to be made payable
 38 to the county auditor. The notice must require full payment of the
 39 amount owed within thirty (30) days.

40 (c) Each county auditor shall establish a nonreverting fund. Upon
 41 collection of the adjustment in tax due (and any interest and penalties
 42 on that amount) after the termination of a deduction or credit as

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1 specified in subsection (b), the county treasurer shall deposit that
 2 amount in the nonreverting fund. Any part of the amount that is not
 3 collected by the due date shall be placed on the tax duplicate for the
 4 affected property and collected in the same manner as other property
 5 taxes. The adjustment in tax due (and any interest and penalties on that
 6 amount) after the termination of a deduction or credit as specified in
 7 subsection (b) shall be deposited in the nonreverting fund only in the
 8 first year in which that amount is collected.

9 (d) The amount to be deposited in the nonreverting fund includes
 10 adjustments in the tax due as a result of the termination of deductions
 11 or credits available only for property that satisfies the eligibility for a
 12 standard deduction under IC 6-1.1-12-37 or a homestead credit under
 13 IC 6-1.1-20.9 (repealed), including the following:

- 14 (1) Supplemental deductions under IC 6-1.1-12-37.5.
- 15 (2) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26,
 16 IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26,
 17 or any other law.
- 18 (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or
 19 IC 6-1.1-20.6-8.5.

20 Any amount paid that exceeds the amount required to be deposited in
 21 the nonreverting fund shall be distributed as property taxes.

22 (e) Money in the nonreverting fund shall be treated as miscellaneous
 23 revenue. Distributions shall be made from the nonreverting fund
 24 established under this section upon appropriation by the county fiscal
 25 body and shall be made only for the following purposes:

- 26 (1) Fees and other costs incurred by the county auditor to discover
 27 property that is eligible for a standard deduction under
 28 IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9
 29 (repealed).
- 30 (2) Other expenses of the office of the county auditor.
- 31 (3) The cost of preparing, sending, and processing notices
 32 described in IC 6-1.1-22-8.1(b)(9). ~~and checklists or notices~~
 33 ~~described in IC 6-1.1-22.5-12(d).~~

34 The amount of deposits in a reverting fund, the balance of a
 35 nonreverting fund, and expenditures from a reverting fund may not be
 36 considered in establishing the budget of the office of the county auditor
 37 or in setting property tax levies that will be used in any part to fund the
 38 office of the county auditor.

39 SECTION 53. IC 6-1.1-37-9, AS AMENDED BY P.L.120-2012,
 40 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2013]: Sec. 9. (a) This section applies when:

- 42 (1) an assessment is made or increased after the date or dates on

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1 which the taxes for the year for which the assessment is made
2 were originally due;

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

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

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

18 (1) the date of payment; or

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

21 whichever occurs first.

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

30 (1) the date of payment; or

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

33 whichever occurs first.

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

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

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

42 whichever occurs first.



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1 (e) A taxpayer shall, to the extent that the penalty is not waived
 2 under section 10.1 or 10.7 of this chapter, begin paying the penalty
 3 prescribed in section 10 of this chapter on the day after the date for
 4 payment prescribed in subsection (d) if:

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

7 (2) the taxpayer either:

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

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

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

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

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

24 whichever occurs first.

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

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

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

34 (3) the assessment:

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

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

40 SECTION 54. IC 6-1.1-40-11, AS AMENDED BY P.L.146-2008,
 41 SECTION 301, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) A person that desires to

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1 obtain the deduction provided by section 10 of this chapter must file a
 2 certified deduction application, on forms prescribed by the department
 3 of local government finance, with:

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

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

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

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

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

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

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

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

38 (f) The amount of the deduction is:

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

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1 is claimed by the new owner.

2 SECTION 55. IC 6-1.1-42-27, AS AMENDED BY P.L.146-2008,

3 SECTION 303, IS AMENDED TO READ AS FOLLOWS

4 [EFFECTIVE JULY 1, 2013]: Sec. 27. (a) A property owner who

5 desires to obtain the deduction provided by section 24 of this chapter

6 must file a certified deduction application, on forms prescribed by the

7 department of local government finance, with the auditor of the county

8 in which the property is located. Except as otherwise provided in

9 subsection (b) or (e), the deduction application must be filed before

10 May 10 of the year in which the addition to assessed valuation is made,

11 **if the addition to assessed valuation is made in a year that ends**

12 **before January 1, 2015, and on or before the date specified in**

13 **IC 6-1.1-11.3-5(a)(2), if the addition to assessed valuation is made**

14 **in a year that begins after December 31, 2014.**

15 (b) If notice of the addition to assessed valuation or new assessment

16 for any year is not given to the property owner ~~before April 10 of at~~

17 **least thirty (30) days before the deduction filing date for that year**

18 **specified in subsection (a),** the deduction application required by this

19 section may be filed not later than thirty (30) days after the date such

20 a notice is mailed to the property owner at the address shown on the

21 records of the township or county assessor.

22 (c) The certified deduction application required by this section must

23 contain the following information:

24 (1) The name of each owner of the property.

25 (2) A certificate of completion of a voluntary remediation under

26 IC 13-25-5-16.

27 (3) Proof that each owner who is applying for the deduction:

28 (A) has never had an ownership interest in an entity that

29 contributed; and

30 (B) has not contributed;

31 a contaminant (as defined in IC 13-11-2-42) that is the subject of

32 the voluntary remediation, as determined under the written

33 standards adopted by the department of environmental

34 management.

35 (4) Proof that the deduction was approved by the appropriate

36 designating body.

37 (5) A description of the property for which a deduction is claimed

38 in sufficient detail to afford identification.

39 (6) The assessed value of the improvements before remediation

40 and redevelopment.

41 (7) The increase in the assessed value of improvements resulting

42 from remediation and redevelopment.

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

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1 deadlines for filing a deduction application under subsections (a) and
 2 (b) with each notice to a property owner of an addition to assessed
 3 value or of a new assessment.

4 SECTION 56. IC 6-1.1-44-6 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) To obtain a
 6 deduction under this chapter, a manufacturer must file an application
 7 on forms prescribed by the department of local government finance
 8 with the auditor of the county in which the investment property is
 9 located. A person that timely files a personal property return under
 10 IC 6-1.1-3-7(a) for the year in which the investment property is
 11 installed must file the application between March 1 and May 15 of that
 12 year, **if the application is filed for an assessment date in a year that**
 13 **ends before January 1, 2015, and on or before the date specified in**
 14 **IC 6-1.1-11.3-5(a)(2), if the application is filed for an assessment**
 15 **date in a year that begins after December 31, 2014.** A person that
 16 obtains a filing extension under IC 6-1.1-3-7(b) for the year in which
 17 the investment property is installed must file the application between
 18 March 1 and the extended due date for that year, **if the application is**
 19 **filed for an assessment date in a year that ends before January 1,**
 20 **2015.**

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

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

28 SECTION 57. IC 6-1.1-45-10, AS AMENDED BY P.L.211-2007,
 29 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2013]: Sec. 10. (a) A taxpayer that desires to claim the
 31 deduction provided by section 9 of this chapter for a particular year
 32 shall file a certified application, on forms prescribed by the department
 33 of local government finance, with the auditor of the county where the
 34 property for which the deduction is claimed was located on the
 35 assessment date. The application may be filed in person or by mail. If
 36 mailed, the mailing must be postmarked on or before the last day for
 37 filing. Except as provided in subsections (c) and (d), the application
 38 must be filed before May 15 of the assessment year to obtain the
 39 deduction, **if the assessment date is in a year that ends before**
 40 **January 1, 2015, and on or before the date specified in**
 41 **IC 6-1.1-11.3-5(a)(2), if the assessment date is in a year that begins**
 42 **after December 31, 2014.**



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1 (b) A taxpayer shall include on an application filed under this
2 section all information that the department of local government finance
3 and the corporation require to determine eligibility for the deduction
4 provided under this chapter.

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

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

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

12 **(3) the assessment date is in a year that ends before January**
13 **1, 2015.**

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

16 (1) timely; or

17 (2) complete;

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

21 SECTION 58. IC 6-6-5-1, AS AMENDED BY P.L.2-2007,
22 SECTION 126, IS AMENDED TO READ AS FOLLOWS
23 [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) As used in this chapter,
24 "vehicle" means a vehicle subject to annual registration as a condition
25 of its operation on the public highways pursuant to the motor vehicle
26 registration laws of the state.

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

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

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

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

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

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

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1 (g) (h) As used in this chapter, "last preceding annual excise tax
2 liability" means either:

3 (1) the amount of excise tax liability to which the vehicle was
4 subject on the owner's last preceding regular annual registration
5 date; or

6 (2) the amount of excise tax liability to which a vehicle that was
7 registered after the owner's last preceding annual registration date
8 would have been subject if it had been registered on that date.

9 (i) **As used in this chapter, "second regular property tax
10 installment due date" has the meaning set forth in IC 6-1.1-16.5.**

11 (h) (j) As used in this chapter, "trailer" means a device having a
12 gross vehicle weight equal to or less than three thousand (3,000)
13 pounds that is pulled behind a vehicle and that is subject to annual
14 registration as a condition of its operation on the public highways
15 pursuant to the motor vehicle registration laws of the state. The term
16 includes any utility, boat, or other two (2) wheeled trailer.

17 (i) (k) This chapter does not apply to the following:

18 (1) Vehicles owned, or leased and operated, by the United States,
19 the state, or political subdivisions of the state.

20 (2) Mobile homes and motor homes.

21 (3) Vehicles assessed under IC 6-1.1-8.

22 (4) Vehicles subject to registration as trucks under the motor
23 vehicle registration laws of the state, except trucks having a
24 declared gross weight not exceeding eleven thousand (11,000)
25 pounds, trailers, semitrailers, tractors, and buses.

26 (5) Vehicles owned, or leased and operated, by a postsecondary
27 educational institution described in IC 6-3-3-5(d).

28 (6) Vehicles owned, or leased and operated, by a volunteer fire
29 department (as defined in IC 36-8-12-2).

30 (7) Vehicles owned, or leased and operated, by a volunteer
31 emergency ambulance service that:

32 (A) meets the requirements of IC 16-31; and

33 (B) has only members that serve for no compensation or a
34 nominal annual compensation of not more than three thousand
35 five hundred dollars (\$3,500).

36 (8) Vehicles that are exempt from the payment of registration fees
37 under IC 9-18-3-1.

38 (9) Farm wagons.

39 SECTION 59. IC 6-6-5-9, AS AMENDED BY P.L.131-2008,
40 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JULY 1, 2013]: Sec. 9. (a) The bureau, in the administration and
42 collection of the annual license excise tax imposed by this chapter, may

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

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

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

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

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

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

36 or

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

41 (5) If the services of a license branch are used by the bureau in the
 42 collection of the excise tax imposed by this chapter, the license

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1 branch shall collect the service charge prescribed under IC 9-29
 2 for each vehicle registered upon which an excise tax is collected
 3 by that branch.

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

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

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

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

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

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

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

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

35 (1) the amount of delinquent taxes; and

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

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



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

3 SECTION 60. IC 6-6-5.1-2.5 IS ADDED TO THE INDIANA
4 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2013]: **Sec. 2.5. "First regular property tax
6 installment due date" has the meaning set forth in IC 6-1.1-1-7.3.**

7 SECTION 61. IC 6-6-5.1-6.5 IS ADDED TO THE INDIANA
8 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2013]: **Sec. 6.5. "Second regular property tax
10 installment due date" has the meaning set forth in IC 6-1.1-1-16.5.**

11 SECTION 62. IC 6-6-5.1-7, AS ADDED BY P.L.131-2008,
12 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2013]: Sec. 7. As used in this chapter, "trailer" has the
14 meaning set forth in ~~IC 6-6-5-1(h)~~: **IC 6-6-5-1.**

15 SECTION 63. IC 6-6-5.1-21, AS ADDED BY P.L.131-2008,
16 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2013]: Sec. 21. (a) The bureau, in the administration and
18 collection of the tax imposed by this chapter, may use the services and
19 facilities of license branches operated under IC 9-16 in the bureau's
20 administration of the state motor vehicle registration laws. The license
21 branches may be used in the manner and to the extent the bureau
22 considers necessary and proper to implement and effectuate the
23 administration and collection of the excise tax imposed by this chapter.
24 However, if the bureau uses the license branches in the collection of
25 excise taxes, the following apply:

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

40 (2) A license branch shall each week forward a report to the
41 county auditor of the county to which the collections are due,
42 showing the excise tax collected by the license branch on each

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

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1 expenses, shall be deposited in the state general fund to the credit
 2 of the county in which the person resides. The amount shall be
 3 reported to the bureau on the first working day following the week
 4 of collection.

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

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

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

23 (1) the amount of delinquent taxes; and

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

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

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

33 SECTION 64. IC 36-1-2-5.5 IS ADDED TO THE INDIANA CODE
 34 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 35 1, 2013]: **Sec. 5.5. "First regular property tax installment due date"**
 36 **has the meaning set forth in IC 6-1.1-1-7.3.**

37 SECTION 65. IC 36-1-2-17.5 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2013]: **Sec. 17.5. "Second regular property**
 40 **tax installment due date" has the meaning set forth in**
 41 **IC 6-1.1-1-16.5.**

42 SECTION 66. IC 36-2-9-20, AS AMENDED BY P.L.137-2012,

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1 SECTION 117, IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2013]: Sec. 20. The county auditor shall:

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

5 (A) parcels; and

6 (B) personal property returns;

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

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

11 (A) the legislative services agency; and

12 (B) the department of local government finance;

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

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

20 (B) the department of local government finance;

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

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

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

37 SECTION 67. IC 36-9-37-12 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 12. (a) If a property
39 owner has elected to pay the property owner's assessment in
40 installments and the assessment roll for the cost of the improvement
41 was finally approved before July 1 of a year, the first installment of the
42 principal of the assessment, together with accrued interest, is payable

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on November 10 of that year.

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

(c) Subsequent installments of principal and interest are payable at:

- (1) one (1) year intervals after the date of payment of the first installment under subsection (a) or (b) if the property owner elected annual payments; or
- (2) one (1) month intervals after the date of payment of the first installment under subsection (a) or (b) if the property owner elected monthly payments.

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

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

SECTION 68. IC 36-9-37-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 21. (a) Interest penalties collected under section 20(b) of this chapter shall be credited to an account to be known as the surplus Barrett Law account. The amount credited shall be a part of the waived municipal improvement funds. The money in the surplus Barrett Law account may be used as follows:

- (1) To pay the interest on improvement assessments that is lost or forgiven due to the prepayment of installments of assessments.
- (2) If the amount of money in the account exceeds five (5) times the average annual amount of lost or forgiven interest paid under subdivision (1) during the preceding three (3) years, that excess may be used for any of the following:

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- 1 (A) The purchase of equipment for or pay expenses incurred
- 2 by the municipal fiscal officer in performing the municipal
- 3 fiscal officer's duties under the Barrett Law.
- 4 (B) Providing debt service reserves or other security for bonds
- 5 issued by the municipality under this chapter, IC 36-9-36,
- 6 IC 36-9-38, or IC 36-9-39 (or under IC 36-9-18 through
- 7 IC 36-9-21 before the repeal of those provisions in 1993).
- 8 (b) If payments of delinquent principal, delinquent interest, and
- 9 interest penalties that are collected during any six (6) month period
- 10 ending on ~~May 10~~ **the first regular property tax installment due**
- 11 **date** or ~~November 10~~ **the second regular property tax installment**
- 12 **due date** are sufficient to pay one percent (1%) of the face value of the
- 13 bonds, all payments during that six (6) month period shall be applied
- 14 to the payment of bonds after the next February 1 or August 1.
- 15 However, if there are no more delinquent collections to be made,
- 16 payment of the amounts collected shall be made in full.
- 17 (c) The fact that collections during a six (6) month period are
- 18 insufficient to pay one percent (1%) of the face value of the bonds does
- 19 not require the bonds to be marked "not paid for want of funds".
- 20 SECTION 69. [EFFECTIVE JULY 1, 2013] **(a) The legislative**
- 21 **council shall provide for the introduction of legislation in the 2014**
- 22 **regular session of the general assembly that:**
- 23 **(1) brings provisions of law that duplicate or conflict with the**
- 24 **provisions of this act into conformity with the requirements**
- 25 **of this act;**
- 26 **(2) corrects cross-references to property tax deadlines and**
- 27 **procedures in provisions of law not contained in this act to the**
- 28 **provisions of this act to the extent practicable to avoid the**
- 29 **inclusion of nonuniform deadlines and procedures in the law;**
- 30 **and**
- 31 **(3) revises provisions of law governing deadlines and**
- 32 **procedures for filing exemption and deduction applications,**
- 33 **filing returns, and taking other property tax actions, as**
- 34 **appropriate, to enhance uniformity and ensure that assessed**
- 35 **values transmitted to political subdivisions for budgeting**
- 36 **purposes are as accurate and complete as practicable.**
- 37 **(b) This SECTION expires January 1, 2015.**

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Report of the President
Pro Tempore

Madam President: Pursuant to Senate Rule 68(b), I hereby report that Senate Bill 522, currently assigned to the Committee on Appropriations, be reassigned to the Committee on Local Government.

LONG

COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 522, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, line 11, delete "March 1" and insert "**May 1**".

Page 12, between lines 26 and 27, begin a new paragraph and insert: "SECTION 16. IC 6-1.1-4-22, AS AMENDED BY P.L.112-2012, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 22. (a) If any assessing official assesses or reassesses any real property under this article (including an annual adjustment under section 4.5 of this chapter), the official shall give notice to the taxpayer and the county assessor, by mail or by using electronic mail that includes a secure Internet link to the information in the notice, of the amount of the assessment or reassessment.

(b) Each township or county assessor shall provide the notice required by this section by the earlier of:

- (1) ninety (90) days after the assessor:
 - (A) completes the appraisal of a parcel; or
 - (B) receives a report for a parcel from a professional appraiser or professional appraisal firm; or
- (2) April 10 of the year containing the assessment date for which the assessment or reassessment first applies, **if the assessment date occurs in a year that ends before January 1, 2015, and February 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment date occurs in a year that begins after December 31, 2014.**

(c) The notice required by this section is in addition to any required notice of assessment or reassessment included in a property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

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(d) The notice required by this section must include notice to the person of the opportunity to appeal the assessed valuation under IC 6-1.1-15-1.

(e) Notice of the opportunity to appeal the assessed valuation required under subsection (d) must include the following:

- (1) The procedure that a taxpayer must follow to appeal the assessment or reassessment.
- (2) The forms that must be filed for an appeal of the assessment or reassessment.
- (3) Notice that an appeal of the assessment or reassessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date."

Page 24, line 36, delete "An" and insert **"Except as provided in this chapter, an"**.

Page 25, between lines 19 and 20, begin a new paragraph and insert:

"(b) This subsection applies to a deduction application under any of the following:

IC 6-1.1-12-20

IC 6-1.1-12-24

IC 6-1.1-12.1-5

IC 6-1.1-12.1-5.3

IC 6-1.1-42-27.

If notice of the assessed valuation or new assessment for a year is not given to the property owner at least thirty (30) days before the date specified in subsection (a)(2), the deduction application for a deduction may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township or county assessor."

Page 25, line 20, delete "(b)" and insert "(c)".

Page 25, line 24, delete "subsection (a)(1) or (a)(2)" and insert **"this chapter"**.

Page 29, between lines 12 and 13, begin a new paragraph and insert:

"Sec. 16. (a) This section applies to an eligible homestead that is located in a county if the fiscal body (as defined in IC 36-1-2-6) for the county adopts an ordinance to authorize an eligible homestead located in the county to receive a standard deduction (and any other deduction or credit that is available to property that has a standard deduction) under this section.

(b) The following definitions apply throughout this section:

(1) "Eligible homestead" refers to a homestead described in subsection (c).

(2) "Homestead" has the meaning set forth in IC 6-1.1-12-37.



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(3) "Standard deduction" refers to a standard deduction provided under IC 6-1.1-12-37.

(c) Notwithstanding section 4 of this chapter, a homestead that:

(1) is not eligible for a standard deduction against the assessed value of the homestead for an assessment date in a year;

(2) has a change in ownership after the assessment date in a year and before January 1 in the immediately succeeding year; and

(3) qualifies as a homestead after the change in ownership; is eligible for a standard deduction (and any other deduction or credit that applies as a result of being eligible for a standard deduction) against the assessed value of the homestead for the assessment date in that year.

(d) Notwithstanding section 5 of this chapter, to qualify for a standard deduction under this section, an application for the standard deduction that complies with this chapter must be filed with the county auditor before January 6 of the immediately succeeding calendar year.

(e) The county auditor shall apply a standard deduction provided under this section to an eligible homestead in the same manner as a standard deduction to which sections 4 and 5 of this chapter apply notwithstanding that another homestead may be eligible under section 4 of this chapter for a standard deduction based on the residency of the same individual or individuals."

Page 29, line 13, delete "16." and insert "17."

Page 29, line 14, delete "IC 6-1.1.-12.1," and insert "IC 6-1.1-12.1,".

Page 31, line 24, strike "do" and insert "does".

Page 34, line 20, strike "For assessment dates after 2009,".

Page 34, line 20, delete "the" and insert "The".

Page 46, line 2, delete ", if the assessment is made in a year that ends before" and insert ";

Page 46, delete lines 3 through 4.

Page 46, line 5, delete "begins after December 31, 2014;".

Page 46, line 15, after "made" insert ";

Page 46, delete lines 16 through 18.

Page 46, line 19, delete "begins after December 31, 2014;".

Page 46, line 28, delete ", if the assessment is made in" and insert ";

Page 46, delete lines 29 through 31.

Page 46, line 32, delete "begins after December 31, 2014;".

Page 71, between lines 37 and 38, begin a new paragraph and insert: "SECTION 52. IC 6-1.1-36-17, AS ADDED BY P.L.87-2009,

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SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 17. (a) As used in this section, "nonreverting fund" refers to a nonreverting fund established under subsection (c).

(b) Each county auditor that makes a determination that property was not eligible for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 (repealed) in a particular year shall notify the county treasurer of the determination. The county auditor shall issue a notice of taxes, interest, and penalties due to the owner and include a statement that the payment is to be made payable to the county auditor. The notice must require full payment of the amount owed within thirty (30) days.

(c) Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount in the nonreverting fund. Any part of the amount that is not collected by the due date shall be placed on the tax duplicate for the affected property and collected in the same manner as other property taxes. The adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b) shall be deposited in the nonreverting fund only in the first year in which that amount is collected.

(d) The amount to be deposited in the nonreverting fund includes adjustments in the tax due as a result of the termination of deductions or credits available only for property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 (repealed), including the following:

- (1) Supplemental deductions under IC 6-1.1-12-37.5.
- (2) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26, IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26, or any other law.
- (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or IC 6-1.1-20.6-8.5.

Any amount paid that exceeds the amount required to be deposited in the nonreverting fund shall be distributed as property taxes.

(e) Money in the nonreverting fund shall be treated as miscellaneous revenue. Distributions shall be made from the nonreverting fund established under this section upon appropriation by the county fiscal body and shall be made only for the following purposes:

- (1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9

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(repealed).

(2) Other expenses of the office of the county auditor.

(3) The cost of preparing, sending, and processing notices described in IC 6-1.1-22-8.1(b)(9). ~~and checklists or notices described in IC 6-1.1-22-5-12(d).~~

The amount of deposits in a reverting fund, the balance of a nonreverting fund, and expenditures from a reverting fund may not be considered in establishing the budget of the office of the county auditor or in setting property tax levies that will be used in any part to fund the office of the county auditor."

Page 87, line 33, delete "assure" and insert "**ensure**".

Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 522 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 10, Nays 0.

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