

Emergency Rule
LSA Document #09-360(E)

DIGEST

Temporarily adds provisions to provide the methodology for qualified owners of a model residence to claim the deduction for the 2008 assessment date by filing an application with the auditor of the county where the property is located and provides guidance to elected officials with respect to the deduction. Statutory authority: [IC 4-22-2](#); [IC 6-1.1-12.6-2.1](#). Effective May 15, 2009.

SECTION 1. (a) "Affiliated group" has the meaning set out in [IC 6-1.1-12.6-0.5](#).

(b) "Allocation area" has the meaning set forth in [IC 6-1.1-21.2-3](#).

(c) "Model residence" has the meaning set forth in [IC 6-1.1-12.6-1](#).

SECTION 2. (a) The deduction from the assessed value of a model residence described in subsection (b) is applicable only to a model residence that is first assessed as a:

- (1) partially completed structure; or
- (2) fully completed structure;

for the assessment date in 2008 and which was still a model residence on January 1, 2009.

(b) A property owner who qualifies for the model residence deduction as set forth in [IC 6-1.1-12.6](#) is entitled to a deduction from the assessed value of the model residence in the amount of fifty percent (50%) of the assessed value of the model residence for the 2008 assessment date.

SECTION 3. (a) A property owner who qualifies for the model residence deduction for the 2008 assessment date must file a claim for the deduction not later than December 31, 2010, with the county auditor on the form prescribed by the department of local government finance.

(b) The form must be verified under the penalties for perjury and contain all of the following information:

- (1) The assessed values of the real property for which the person is claiming the model residence deduction.
- (2) The full name and complete business address of the person claiming the model residence deduction.
- (3) The complete address and a brief description of the real property for which the person is claiming the model residence deduction.
- (4) The name of any other county in which the person has applied for a model residence deduction for the 2008 assessment date.
- (5) The complete address and a brief description of any other real property for which the person has applied for a model residence deduction for the 2008 assessment date.

SECTION 4. The township assessor (if any) or the county assessor must verify the information contained in each form claiming the model residence deduction for the 2008 assessment date.

SECTION 5. (a) The county auditor must make the model residence deduction and notify the county property tax assessment board of appeals of all approved deductions for the 2008 assessment year.

(b) The county auditor with whom the claim is filed must immediately prepare and transmit a copy of the claim to the auditor of any other county if the property owner claims a model residence deduction in the other county for the 2008 assessment year.

(c) The county auditor receiving the copy of the claim described in subsection (b) must note on the copy whether the property owner has claimed a deduction for the 2008 assessment year for a model residence in that county. The county auditor must then return the copy of the statement to the auditor who sent the copy.

SECTION 6. (a) A property owner who is not an affiliated group may not receive the deduction for

more than three (3) model residences in Indiana for the 2008 assessment date.

(b) Owners of model residences who are part of an affiliated group may not exceed an aggregate of three (3) model residence deductions for the 2008 assessment date.

SECTION 7. A property owner may not receive a model residence deduction for the 2008 assessment year for a model residence located in an allocation area as defined in [IC 6-1.1-21.2-3](#).

SECTION 8. (a) A property owner that qualifies for a model residence deduction and also qualifies for a deduction under another statute with respect to the same model home for the 2008 assessment year may not receive a deduction under both statutes for the 2008 assessment year.

(b) A county auditor who receives claims for more than one (1) deduction with respect to a model residence for the 2008 assessment year may approve only one (1) of the deductions. If the model residence owner is otherwise qualified, the county auditor must approve the deduction that results in the greater property tax saving for the owner of the model residence.

SECTION 9. If ownership of the model residence changed during the 2008 assessment year:

(1) the new owner that continued to use the property as a model residence may claim the model residence deduction for the 2008 assessment date;

(2) the deduction only applies for the 2008 assessment date; and

(3) there can be only one (1) model residence deduction per model residence for the 2008 assessment date.

SECTION 10. (a) If the property taxes due for the 2008 assessment date have been paid, the person that paid the property taxes is entitled to a refund of the amount that has been overpaid after applying the model residence deduction.

(b) A property owner is not required to apply for a refund due as a result of the model residence deduction for the 2008 assessment year.

(c) The county auditor must, without appropriation being required, issue a warrant to the property owner payable from the county general fund for the amount of the refund due the property owner.

SECTION 11. (a) In the June or December settlement and apportionment of taxes, or both, immediately following a refund made for the model residence deduction for the 2008 assessment date, the county auditor must deduct the amount refunded from the gross tax collections of the taxing units for which the refunded taxes were originally paid and must pay the amount so deducted into the general fund of the county.

(b) The county auditor must make the deductions and payments required by subsection (a) not later than the December settlement and apportionment.

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