

|                    |                     |
|--------------------|---------------------|
| PREVAILED          | Roll Call No. _____ |
| FAILED             | Ayes _____          |
| WITHDRAWN          | Noes _____          |
| RULED OUT OF ORDER |                     |

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1003 be amended to read as follows:

- 1 Page 6, between lines 12 and 13, begin a new paragraph and insert:
- 2 "SECTION 4. IC 6-1.1-12-1 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. (a) Each year
- 4 a person who is a resident of this state may receive a deduction from
- 5 the assessed value of:
- 6 (1) mortgaged real property **or a mortgaged mobile home which**
- 7 **is not assessed as real property** that he owns; or
- 8 (2) real property **or a mobile home which is not assessed as real**
- 9 **property** that he is buying under a contract, with the contract or
- 10 a memorandum of the contract recorded in the county recorder's
- 11 office, which provides that he is to pay the property taxes on the
- 12 real property.
- 13 (b) The total amount of the deduction which the person may receive
- 14 under this section for a particular year is:
- 15 (1) the balance of the mortgage or contract indebtedness on the
- 16 assessment date of that year;
- 17 (2) one-half (1/2) of the assessed value of the real property **or**
- 18 **mobile home which is not assessed as real property;** or
- 19 (3) three thousand dollars (\$3,000);
- 20 whichever is least.
- 21 (c) A person who has sold real property **or a mobile home which**
- 22 **is not assessed as real property** to another person under a contract
- 23 which provides that the contract buyer is to pay the property taxes on
- 24 the real property **or mobile home** may not claim the deduction

1 provided under this section with respect to that real property **or mobile**  
2 **home.**

3 SECTION 5. IC 6-1.1-12-2 IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) Except as  
5 provided in section 17.8 of this chapter, a person who desires to claim  
6 the deduction provided by section 1 of this chapter must file a  
7 statement in duplicate, on forms prescribed by the state board of tax  
8 commissioners, with the auditor of the county in which the real  
9 property **or mobile home which is not assessed as real property** is  
10 located. The statement must be filed during the twelve (12) months  
11 before May 11 of each year for which the person wishes to obtain the  
12 deduction. The statement may be filed in person or by mail. If mailed,  
13 the mailing must be postmarked on or before the last day for filing. In  
14 addition to the statement required by this subsection, a contract buyer  
15 who desires to claim the deduction must submit a copy of the recorded  
16 contract or recorded memorandum of the contract, which must contain  
17 a legal description sufficient to meet the requirements of IC 6-1.1-5,  
18 with the first statement that the buyer files under this section with  
19 respect to a particular parcel of real property. Upon receipt of the  
20 statement and the recorded contract or recorded memorandum of the  
21 contract, the county auditor shall assign a separate description and  
22 identification number to the parcel of real property being sold under the  
23 contract.

24 (b) The statement referred to in subsection (a) must be verified  
25 under penalties for perjury, and the statement must contain the  
26 following information:

- 27 (1) The balance of the person's mortgage or contract indebtedness  
28 on the assessment date of the year for which the deduction is  
29 claimed.
- 30 (2) The assessed value of the real property **or mobile home**  
31 **which is not assessed as real property.**
- 32 (3) The full name and complete residence address of the person  
33 and of the mortgagee or contract seller.
- 34 (4) The name and residence of any assignee or bona fide owner or  
35 holder of the mortgage or contract, if known, and if not known,  
36 the person shall state that fact.
- 37 (5) The record number and page where the mortgage, contract, or  
38 memorandum of the contract is recorded.
- 39 (6) A brief description of the real property **or mobile home**  
40 **which is not assessed as real property** which is encumbered by  
41 the mortgage or sold under the contract.
- 42 (7) If the person is not the sole legal or equitable owner of the real  
43 property **or mobile home which is not assessed as real**  
44 **property,** the exact share of the person's interest in it.
- 45 (8) The name of any other county in which the person has applied  
46 for a deduction under this section and the amount of deduction

1           claimed in that application.

2           (c) The authority for signing a deduction application filed under this  
3 section may not be delegated by the real property **or mobile home**  
4 owner or contract buyer to any person except upon an executed power  
5 of attorney. The power of attorney may be contained in the recorded  
6 mortgage, contract, or memorandum of the contract, or in a separate  
7 instrument.

8           SECTION 6. IC 6-1.1-12-11 IS AMENDED TO READ AS  
9 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 11. (a) An  
10 individual may have the sum of six thousand dollars (\$6,000) deducted  
11 from the assessed value of real property **or a mobile home which is**  
12 **not assessed as real property** that the individual owns, or that the  
13 individual is buying under a contract that provides that the individual  
14 is to pay property taxes on the real property **or mobile home**, if the  
15 contract or a memorandum of the contract is recorded in the county  
16 recorder's office, and if:

17           (1) the individual is blind or the individual is a disabled person;

18           (2) the real property **or mobile home which is not assessed as**  
19 **real property** is principally used and occupied by the individual  
20 as the individual's residence; and

21           (3) the individual's taxable gross income for the calendar year  
22 preceding the year in which the deduction is claimed did not  
23 exceed seventeen thousand dollars (\$17,000).

24           (b) For purposes of this section, taxable gross income does not  
25 include income which is not taxed under the federal income tax laws.

26           (c) For purposes of this section, "blind" has the same meaning as the  
27 definition contained in IC 12-7-2-21(1).

28           (d) For purposes of this section, "disabled person" means a person  
29 unable to engage in any substantial gainful activity by reason of a  
30 medically determinable physical or mental impairment which:

31           (1) can be expected to result in death; or

32           (2) has lasted or can be expected to last for a continuous period of  
33 not less than twelve (12) months.

34           (e) Disabled persons filing claims under this section shall submit  
35 proof of disability in such form and manner as the department shall by  
36 rule prescribe. Proof that a claimant is eligible to receive disability  
37 benefits under the federal Social Security Act (42 U.S.C. 301 et seq.)  
38 shall constitute proof of disability for purposes of this section.

39           (f) A disabled person not covered under the federal Social Security  
40 Act shall be examined by a physician and the individual's status as a  
41 disabled person determined by using the same standards as used by the  
42 Social Security Administration. The costs of this examination shall be  
43 borne by the claimant.

44           (g) An individual who has sold real property **or a mobile home**  
45 **which is not assessed as real property** to another person under a  
46 contract that provides that the contract buyer is to pay the property

1 taxes on the real property **or mobile home** may not claim the deduction  
 2 provided under this section against that real property **or mobile home**.

3 SECTION 7. IC 6-1.1-12-12 IS AMENDED TO READ AS  
 4 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12. (a) Except as  
 5 provided in section 17.8 of this chapter, a person who desires to claim  
 6 the deduction provided in section 11 of this chapter must file an  
 7 application, on forms prescribed by the state board of tax  
 8 commissioners, with the auditor of the county in which the real  
 9 property **or mobile home which is not assessed as real property** is  
 10 located. The application must be filed during the twelve (12) months  
 11 before May 11 of each year for which the individual wishes to obtain  
 12 the deduction. The application may be filed in person or by mail. If  
 13 mailed, the mailing must be postmarked on or before the last day for  
 14 filing.

15 (b) Proof of blindness may be supported by:

16 (1) the records of a county office of family and children, the  
 17 division of family and children, or the division of disability,  
 18 aging, and rehabilitative services; or

19 (2) the written statement of a physician who is licensed by this  
 20 state and skilled in the diseases of the eye or of a licensed  
 21 optometrist.

22 (c) The application required by this section must contain the record  
 23 number and page where the contract or memorandum of the contract  
 24 is recorded if the individual is buying the real property **or mobile**  
 25 **home which is not assessed as real property** on a contract that  
 26 provides that he is to pay property taxes on the real property **or mobile**  
 27 **home which is not assessed as real property**.

28 SECTION 8. IC 6-1.1-12-37 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 37. (a) Each year  
 30 a person who is entitled to receive the homestead credit provided under  
 31 IC 6-1.1-20.9 for property taxes payable in the following year is  
 32 entitled to a standard deduction from the assessed value of the real  
 33 property **or mobile home which is not assessed as real property** that  
 34 qualifies for the homestead credit. The auditor of the county shall  
 35 record and make the deduction for the person qualifying for the  
 36 deduction.

37 (b) The total amount of the deduction that a person may receive  
 38 under this section for a particular year is the lesser of:

39 (1) one-half (1/2) of the assessed value of the real property **or**  
 40 **mobile home which is not assessed as real property**; or

41 (2) six thousand dollars (\$6,000).

42 (c) A person who has sold real property **or a mobile home which**  
 43 **is not assessed as real property** to another person under a contract  
 44 that provides that the contract buyer is to pay the property taxes on the  
 45 real property **or mobile home** may not claim the deduction provided  
 46 under this section with respect to that real property **or mobile home**."

1 Page 15, delete lines 2 through 42, begin a new paragraph and  
2 insert:

3 "SECTION 13. IC 6-1.1-20.5-1, AS ADDED BY P.L.273-1999,  
4 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JANUARY 1, 2003]: Sec. 1. As used in this chapter, "personal  
6 property" ~~includes means business~~ personal property. ~~as defined in~~  
7 ~~IC 6-1.1-1-11 and personal property assessed under IC 6-1.1-7.~~

8 SECTION 14. IC 6-1.1-20.9-1 IS AMENDED TO READ AS  
9 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. As used in this  
10 chapter:

- 11 (1) "Dwelling" means any of the following:
- 12 (A) Residential real property improvements which an  
13 individual uses as his residence, including a house or garage.  
14 (B) **A mobile home which is not assessed as real property**  
15 **that an individual uses as the individual's residence.**
- 16 (2) "Homestead" means an individual's principal place of  
17 residence which:
- 18 (A) is located in Indiana;
- 19 (B) the individual either owns or is buying under a contract,  
20 recorded in the county recorder's office, that provides that he  
21 is to pay the property taxes on the residence; and
- 22 (C) consists of a dwelling and the real estate, not exceeding  
23 one (1) acre, that immediately surrounds that dwelling."

24 Page 16, delete lines 1 through 29.

25 Page 32, delete lines 36 through 37.

26 Page 32, lines 41, delete "IC 6-3.1-20" and insert "**IC 6-1.1-12-1,**  
27 **IC 6-1.1-12-2, IC 6-1.1-12-11, IC 6-1.1-12-12, IC 6-1.1-12-37,**  
28 **IC 6-1.1-20.5-1, and IC 6-1.1-20.9-1, all"**

29 Page 32, line 42, delete "added" and insert "**amended**".

30 Page 32, line 42, delete "applies" and insert "**apply**".

31 Page 32, line 42, delete "taxable years that begin" and insert  
32 "**property taxes first due and payable**".

33 Renumber all SECTIONS consecutively.

(Reference is to HB 1003 as printed February 16, 2001.)

---

Representative Espich