



Reprinted
February 14, 2003

HOUSE BILL No. 1474

DIGEST OF HB 1474 (Updated February 13, 2003 2:06 PM - DI 92)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Property tax deductions for veterans. Extends the disabled veteran property tax deductions to veterans who served in actual combat or other equally hazardous duty, regardless of time, or any foreign war, insurrection, or expedition that is recognized by a service or campaign medal of the United States. Increases the maximum assessed value for eligibility to claim a property tax deduction for individuals who are at least 65 years of age from \$69,000 to \$144,000. Increases the maximum assessed value for eligibility to claim a property tax deduction for veterans who are either totally disabled or at least 62 years of age and having a disability of at least 10% from \$54,000 to \$113,000. Increases the maximum assessed value for eligibility to claim a property tax deduction for WWI veterans from \$78,000 to \$163,000. Increases the maximum pre-rehabilitation assessed value for eligibility to claim a property tax deduction for the rehabilitation of residential real property to \$38,000 for a single family dwelling, \$50,000 for a two family dwelling, and \$19,000 per unit in a structure containing more than two dwellings.

Effective: Upon passage; July 1, 2003.

Kersey, Kuzman, Thomas

January 15, 2003, read first time and referred to Committee on Ways and Means.
February 10, 2003, amended, reported — Do Pass.
February 13, 2003, read second time, amended, ordered engrossed.

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HB 1474—LS 6789/DI 102+



Reprinted
February 14, 2003

First Regular Session 113th General Assembly (2003)

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 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1474

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 6-1.1-12-9, AS AMENDED BY P.L.291-2001,
2 SECTION 131, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2003]: Sec. 9. (a) An individual may obtain a
4 deduction from the assessed value of the individual's real property, or
5 mobile home or manufactured home which is not assessed as real
6 property, if:
7 (1) the individual is at least sixty-five (65) years of age on or
8 before December 31 of the calendar year preceding the year in
9 which the deduction is claimed;
10 (2) the combined adjusted gross income (as defined in Section 62
11 of the Internal Revenue Code) of:
12 (A) the individual and the individual's spouse; or
13 (B) the individual and all other individuals with whom:
14 (i) the individual shares ownership; or
15 (ii) the individual is purchasing the property under a
16 contract;
17 as joint tenants or tenants in common;

HB 1474—LS 6789/DI 102+



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- 1 for the calendar year preceding the year in which the deduction is
 2 claimed did not exceed twenty-five thousand dollars (\$25,000);
 3 (3) the individual has owned the real property, mobile home, or
 4 manufactured home for at least one (1) year before claiming the
 5 deduction; or the individual has been buying the real property,
 6 mobile home, or manufactured home under a contract that
 7 provides that the individual is to pay the property taxes on the real
 8 property, mobile home, or manufactured home for at least one (1)
 9 year before claiming the deduction, and the contract or a
 10 memorandum of the contract is recorded in the county recorder's
 11 office;
 12 (4) the individual and any individuals covered by subdivision
 13 (2)(B) reside on the real property, mobile home, or manufactured
 14 home;
 15 (5) the assessed value of the real property, mobile home, or
 16 manufactured home does not exceed ~~sixty-nine~~ **one hundred**
 17 **forty-four** thousand dollars (~~\$69,000~~); **(\$144,000)**; and
 18 (6) the individual receives no other property tax deduction for the
 19 year in which the deduction is claimed, except the deductions
 20 provided by sections 1, 37, and 38 of this chapter.
- 21 (b) Except as provided in subsection (h), in the case of real property,
 22 an individual's deduction under this section equals the lesser of:
 23 (1) one-half (1/2) of the assessed value of the real property; or
 24 (2) six thousand dollars (\$6,000).
- 25 (c) Except as provided in subsection (h) and section 40.5 of this
 26 chapter, in the case of a mobile home that is not assessed as real
 27 property or a manufactured home which is not assessed as real
 28 property, an individual's deduction under this section equals the lesser
 29 of:
 30 (1) one-half (1/2) of the assessed value of the mobile home or
 31 manufactured home; or
 32 (2) six thousand dollars (\$6,000).
- 33 (d) An individual may not be denied the deduction provided under
 34 this section because the individual is absent from the real property,
 35 mobile home, or manufactured home while in a nursing home or
 36 hospital.
- 37 (e) For purposes of this section, if real property, a mobile home, or
 38 a manufactured home is owned by:
 39 (1) tenants by the entirety;
 40 (2) joint tenants; or
 41 (3) tenants in common;
 42 only one (1) deduction may be allowed. However, the age requirement

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1 is satisfied if any one (1) of the tenants is at least sixty-five (65) years
2 of age.

3 (f) A surviving spouse is entitled to the deduction provided by this
4 section if:

5 (1) the surviving spouse is at least sixty (60) years of age on or
6 before December 31 of the calendar year preceding the year in
7 which the deduction is claimed;

8 (2) the surviving spouse's deceased husband or wife was at least
9 sixty-five (65) years of age at the time of a death;

10 (3) the surviving spouse has not remarried; and

11 (4) the surviving spouse satisfies the requirements prescribed in
12 subsection (a)(2) through (a)(6).

13 (g) An individual who has sold real property to another person
14 under a contract that provides that the contract buyer is to pay the
15 property taxes on the real property may not claim the deduction
16 provided under this section against that real property.

17 (h) In the case of tenants covered by subsection (a)(2)(B), if all of
18 the tenants are not at least sixty-five (65) years of age, the deduction
19 allowed under this section shall be reduced by an amount equal to the
20 deduction multiplied by a fraction. The numerator of the fraction is the
21 number of tenants who are not at least sixty-five (65) years of age, and
22 the denominator is the total number of tenants.

23 SECTION 2. IC 6-1.1-12-13, AS AMENDED BY P.L.291-2001,
24 SECTION 135, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2003]: Sec. 13. (a) Except as provided in
26 section 40.5 of this chapter, an individual may have twelve thousand
27 dollars (\$12,000) deducted from the assessed value of the taxable
28 tangible property that the individual owns, or real property, a mobile
29 home not assessed as real property, or a manufactured home not
30 assessed as real property that the individual is buying under a contract
31 that provides that the individual is to pay property taxes on the real
32 property, mobile home, or manufactured home, if the contract or a
33 memorandum of the contract is recorded in the county recorder's office
34 and if:

35 (1) the individual served in the military or naval forces of the
36 United States during:

37 (A) any of its wars; or

38 (B) **actual combat or equally hazardous duty, regardless of**
39 **time, or any foreign war, insurrection, or expedition, which**
40 **service is recognized by the award of a service or campaign**
41 **medal of the United States;**

42 (2) the individual received an honorable discharge;

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- 1 (3) the individual is disabled with a service connected disability
 2 of ten percent (10%) or more; and
 3 (4) the individual's disability is evidenced by:
 4 (A) a pension certificate, an award of compensation, or a
 5 disability compensation check issued by the United States
 6 Department of Veterans Affairs; or
 7 (B) a certificate of eligibility issued to the individual by the
 8 Indiana department of veterans' affairs after the Indiana
 9 department of veterans' affairs has determined that the
 10 individual's disability qualifies the individual to receive a
 11 deduction under this section.
- 12 (b) The surviving spouse of an individual may receive the deduction
 13 provided by this section if the individual would qualify for the
 14 deduction if the individual were alive.
- 15 (c) One who receives the deduction provided by this section may not
 16 receive the deduction provided by section 16 of this chapter. However,
 17 the individual may receive any other property tax deduction which the
 18 individual is entitled to by law.
- 19 (d) An individual who has sold real property, a mobile home not
 20 assessed as real property, or a manufactured home not assessed as real
 21 property to another person under a contract that provides that the
 22 contract buyer is to pay the property taxes on the real property, mobile
 23 home, or manufactured home may not claim the deduction provided
 24 under this section against that real property, mobile home, or
 25 manufactured home.
- 26 SECTION 3. IC 6-1.1-12-14, AS AMENDED BY P.L.291-2001,
 27 SECTION 136, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2003]: Sec. 14. (a) Except as provided in
 29 subsection (c) and except as provided in section 40.5 of this chapter, an
 30 individual may have the sum of six thousand dollars (\$6,000) deducted
 31 from the assessed value of the tangible property that the individual
 32 owns (or the real property, mobile home not assessed as real property,
 33 or manufactured home not assessed as real property that the individual
 34 is buying under a contract that provides that the individual is to pay
 35 property taxes on the real property, mobile home, or manufactured
 36 home if the contract or a memorandum of the contract is recorded in
 37 the county recorder's office) if:
 38 (1) the individual served in the military or naval forces of the
 39 United States:
 40 (A) for at least ninety (90) days; or
 41 (B) **during actual combat or equally hazardous duty,**
 42 **regardless of time, or service in any foreign war,**

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- 1 **insurrection, or expedition, which service is recognized by**
 2 **the award of a service or campaign medal of the United**
 3 **States;**
 4 (2) the individual received an honorable discharge;
 5 (3) the individual either:
 6 (A) is totally disabled; or
 7 (B) is at least sixty-two (62) years old and has a disability of at
 8 least ten percent (10%); and
 9 (4) the individual's disability is evidenced by:
 10 (A) a pension certificate or an award of compensation issued
 11 by the United States Department of Veterans Affairs; or
 12 (B) a certificate of eligibility issued to the individual by the
 13 Indiana department of veterans' affairs after the Indiana
 14 department of veterans' affairs has determined that the
 15 individual's disability qualifies the individual to receive a
 16 deduction under this section.
- 17 (b) Except as provided in subsection (c), the surviving spouse of an
 18 individual may receive the deduction provided by this section if the
 19 individual would qualify for the deduction if the individual were alive.
- 20 (c) No one is entitled to the deduction provided by this section if the
 21 assessed value of the individual's tangible property, as shown by the tax
 22 duplicate, exceeds ~~fifty-four~~ **one hundred thirteen** thousand dollars
 23 (~~\$54,000~~). **(\$113,000)**.
- 24 (d) An individual who has sold real property, a mobile home not
 25 assessed as real property, or a manufactured home not assessed as real
 26 property to another person under a contract that provides that the
 27 contract buyer is to pay the property taxes on the real property, mobile
 28 home, or manufactured home may not claim the deduction provided
 29 under this section against that real property, mobile home, or
 30 manufactured home.
- 31 SECTION 4. IC 6-1.1-12-17.4, AS AMENDED BY P.L.291-2001,
 32 SECTION 139, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2003]: Sec. 17.4. (a) Except as provided in
 34 section 40.5 of this chapter, a World War I veteran who is a resident of
 35 Indiana is entitled to have the sum of nine thousand dollars (\$9,000)
 36 deducted from the assessed valuation of the real property (including a
 37 mobile home that is assessed as real property), mobile home that is not
 38 assessed as real property, or manufactured home that is not assessed as
 39 real property the veteran owns or is buying under a contract that
 40 requires the veteran to pay property taxes on the real property, if the
 41 contract or a memorandum of the contract is recorded in the county
 42 recorder's office, if:

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1 (1) the real property, mobile home, or manufactured home is the
2 veteran's principal residence;

3 (2) the assessed valuation of the real property, mobile home, or
4 manufactured home does not exceed ~~seventy-eight~~ **one hundred**
5 **sixty-three** thousand dollars (~~\$78,000~~), **(\$163,000)**; and

6 (3) the veteran owns the real property, mobile home, or
7 manufactured home for at least one (1) year before claiming the
8 deduction.

9 (b) An individual may not be denied the deduction provided by this
10 section because the individual is absent from the individual's principal
11 residence while in a nursing home or hospital.

12 (c) For purposes of this section, if real property, a mobile home, or
13 a manufactured home is owned by a husband and wife as tenants by the
14 entirety, only one (1) deduction may be allowed under this section.
15 However, the deduction provided in this section applies if either spouse
16 satisfies the requirements prescribed in subsection (a).

17 (d) An individual who has sold real property, a mobile home not
18 assessed as real property, or a manufactured home not assessed as real
19 property to another person under a contract that provides that the
20 contract buyer is to pay the property taxes on the real property, mobile
21 home, or manufactured home may not claim the deduction provided
22 under this section with respect to that real property, mobile home, or
23 manufactured home.

24 SECTION 5. IC 6-1.1-12-18, AS AMENDED BY P.L.90-2002,
25 SECTION 110, IS AMENDED TO READ AS FOLLOWS
26 [EFFECTIVE JULY 1, 2003]: Sec. 18. (a) If the assessed value of
27 residential real property described in subsection (d) is increased
28 because it has been rehabilitated, the owner may have deducted from
29 the assessed value of the property an amount not to exceed the lesser
30 of:

31 (1) the total increase in assessed value resulting from the
32 rehabilitation; or

33 (2) nine thousand dollars (\$9,000) per rehabilitated dwelling unit.

34 The owner is entitled to this deduction annually for a five (5) year
35 period.

36 (b) For purposes of this section, the term "rehabilitation" means
37 significant repairs, replacements, or improvements to an existing
38 structure which are intended to increase the livability, utility, safety, or
39 value of the property under rules adopted by the department of local
40 government finance.

41 (c) For the purposes of this section, the term "owner" or "property
42 owner" includes any person who has the legal obligation, or has

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1 otherwise assumed the obligation, to pay the real property taxes on the
2 rehabilitated property.

3 (d) The deduction provided by this section applies only for the
4 rehabilitation of residential real property which is located within this
5 state and which is described in one (1) of the following classifications:

6 (1) A single family dwelling if before rehabilitation the assessed
7 value (excluding any exemptions or deductions) of the
8 improvements does not exceed ~~eighteen~~ **thirty-eight** thousand
9 dollars ~~(\$18,000);~~ **(\$38,000).**

10 (2) A two (2) family dwelling if before rehabilitation the assessed
11 value (excluding exemptions or deductions) of the improvements
12 does not exceed ~~twenty-four~~ **fifty** thousand dollars ~~(\$24,000);~~
13 **(\$50,000).** ~~and~~

14 (3) A dwelling with more than two (2) family units if before
15 rehabilitation the assessed value (excluding any exemptions or
16 deductions) of the improvements does not exceed ~~nine~~ **nineteen**
17 thousand dollars ~~(\$9,000)~~ **(\$19,000)** per dwelling unit.

18 SECTION 6. [EFFECTIVE UPON PASSAGE] **(a) The following,**
19 **all as amended by this act, apply to property taxes first due and**
20 **payable after December 31, 2003:**

21 (1) IC 6-1.1-12-9.

22 (2) IC 6-1.1-12-13.

23 (3) IC 6-1.1-12-14.

24 (4) IC 6-1.1-12-17.4.

25 (5) IC 6-1.1-12-18.

26 **(b) Notwithstanding any other law, a property owner entitled to**
27 **a deduction for the first time under:**

28 (1) IC 6-1.1-12-9;

29 (2) IC 6-1.1-12-13;

30 (3) IC 6-1.1-12-14;

31 (4) IC 6-1.1-12-17.4; or

32 (5) IC 6-1.1-12-18;

33 **all as amended by this act, may claim the deduction for property**
34 **taxes first due and payable in 2004 if the property owner files the**
35 **appropriate deduction application before July 1, 2003.**

36 **(c) This SECTION expires December 31, 2004.**

37 SECTION 7. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1474, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 3, line 34, delete "to taxable years" and insert "**only to ad valorem property taxes first due and payable**".

Page 3, line 35, delete "beginning".

and when so amended that said bill do pass.

(Reference is to HB 1474 as introduced.)

CRAWFORD, Chair

Committee Vote: yeas 27, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1474 be amended to read as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-12-9, AS AMENDED BY P.L.291-2001, SECTION 131, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 9. (a) An individual may obtain a deduction from the assessed value of the individual's real property, or mobile home or manufactured home which is not assessed as real property, if:

(1) the individual is at least sixty-five (65) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;

(2) the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of:

(A) the individual and the individual's spouse; or

(B) the individual and all other individuals with whom:

(i) the individual shares ownership; or

(ii) the individual is purchasing the property under a contract;

as joint tenants or tenants in common;

for the calendar year preceding the year in which the deduction is claimed did not exceed twenty-five thousand dollars (\$25,000);

(3) the individual has owned the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction; or the individual has been buying the real property, mobile home, or manufactured home under a contract that provides that the individual is to pay the property taxes on the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's office;

(4) the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home;

(5) the assessed value of the real property, mobile home, or manufactured home does not exceed ~~sixty-nine~~ **one hundred forty-four** thousand dollars (~~\$69,000~~); **(\$144,000)**; and

(6) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1, 37, and 38 of this chapter.

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(b) Except as provided in subsection (h), in the case of real property, an individual's deduction under this section equals the lesser of:

- (1) one-half (1/2) of the assessed value of the real property; or
- (2) six thousand dollars (\$6,000).

(c) Except as provided in subsection (h) and section 40.5 of this chapter, in the case of a mobile home that is not assessed as real property or a manufactured home which is not assessed as real property, an individual's deduction under this section equals the lesser of:

- (1) one-half (1/2) of the assessed value of the mobile home or manufactured home; or
- (2) six thousand dollars (\$6,000).

(d) An individual may not be denied the deduction provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(e) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

- (1) tenants by the entirety;
- (2) joint tenants; or
- (3) tenants in common;

only one (1) deduction may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

- (1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
- (2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;
- (3) the surviving spouse has not remarried; and
- (4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through (a)(6).

(g) An individual who has sold real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property may not claim the deduction provided under this section against that real property.

(h) In the case of tenants covered by subsection (a)(2)(B), if all of the tenants are not at least sixty-five (65) years of age, the deduction allowed under this section shall be reduced by an amount equal to the deduction multiplied by a fraction. The numerator of the fraction is the

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number of tenants who are not at least sixty-five (65) years of age, and the denominator is the total number of tenants."

Page 3, line 25, strike "fifty-four" and insert "**one hundred thirteen**".

Page 3, line 25, strike "\$54,000." and insert "**(\$113,000)**".

Page 3, delete lines 33 through 36, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-12-17.4, AS AMENDED BY P.L.291-2001, SECTION 139, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 17.4. (a) Except as provided in section 40.5 of this chapter, a World War I veteran who is a resident of Indiana is entitled to have the sum of nine thousand dollars (\$9,000) deducted from the assessed valuation of the real property (including a mobile home that is assessed as real property), mobile home that is not assessed as real property, or manufactured home that is not assessed as real property the veteran owns or is buying under a contract that requires the veteran to pay property taxes on the real property, if the contract or a memorandum of the contract is recorded in the county recorder's office, if:

- (1) the real property, mobile home, or manufactured home is the veteran's principal residence;
- (2) the assessed valuation of the real property, mobile home, or manufactured home does not exceed ~~seventy-eight thousand~~ **one hundred sixty-three** thousand dollars (~~\$78,000~~); **(\$163,000)**; and
- (3) the veteran owns the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction.

(b) An individual may not be denied the deduction provided by this section because the individual is absent from the individual's principal residence while in a nursing home or hospital.

(c) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by a husband and wife as tenants by the entirety, only one (1) deduction may be allowed under this section. However, the deduction provided in this section applies if either spouse satisfies the requirements prescribed in subsection (a).

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home.

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SECTION 4. IC 6-1.1-12-18, AS AMENDED BY P.L.90-2002, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 18. (a) If the assessed value of residential real property described in subsection (d) is increased because it has been rehabilitated, the owner may have deducted from the assessed value of the property an amount not to exceed the lesser of:

- (1) the total increase in assessed value resulting from the rehabilitation; or
- (2) nine thousand dollars (\$9,000) per rehabilitated dwelling unit.

The owner is entitled to this deduction annually for a five (5) year period.

(b) For purposes of this section, the term "rehabilitation" means significant repairs, replacements, or improvements to an existing structure which are intended to increase the livability, utility, safety, or value of the property under rules adopted by the department of local government finance.

(c) For the purposes of this section, the term "owner" or "property owner" includes any person who has the legal obligation, or has otherwise assumed the obligation, to pay the real property taxes on the rehabilitated property.

(d) The deduction provided by this section applies only for the rehabilitation of residential real property which is located within this state and which is described in one (1) of the following classifications:

- (1) A single family dwelling if before rehabilitation the assessed value (excluding any exemptions or deductions) of the improvements does not exceed ~~eighteen thousand~~ **thirty-eight** thousand dollars (~~\$18,000~~); **(\$38,000)**.
- (2) A two (2) family dwelling if before rehabilitation the assessed value (excluding exemptions or deductions) of the improvements does not exceed ~~twenty-four thousand~~ **fifty** thousand dollars (~~\$24,000~~); **(\$50,000)**. ~~and~~
- (3) A dwelling with more than two (2) family units if before rehabilitation the assessed value (excluding any exemptions or deductions) of the improvements does not exceed ~~nine thousand~~ **nineteen** thousand dollars (~~\$9,000~~) **(\$19,000)** per dwelling unit.

SECTION 5. [EFFECTIVE UPON PASSAGE] **(a) The following, all as amended by this act, apply to property taxes first due and payable after December 31, 2003:**

- (1) IC 6-1.1-12-9.**
- (2) IC 6-1.1-12-13.**
- (3) IC 6-1.1-12-14.**

HB 1474—LS 6789/DI 102+



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(4) IC 6-1.1-12-17.4.

(5) IC 6-1.1-12-18.

(b) Notwithstanding any other law, a property owner entitled to a deduction for the first time under:

(1) IC 6-1.1-12-9;

(2) IC 6-1.1-12-13;

(3) IC 6-1.1-12-14;

(4) IC 6-1.1-12-17.4; or

(5) IC 6-1.1-12-18;

all as amended by this act, may claim the deduction for property taxes first due and payable in 2004 if the property owner files the appropriate deduction application before July 1, 2003.

(c) This SECTION expires December 31, 2004.

SECTION 6. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

(Reference is to HB 1474 as printed February 11, 2003.)

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