

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WITHDRAWN	Noes _____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

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

MR. SPEAKER:

I move that Engrossed Senate Bill 416 be amended to read as follows:

1           Page 1, between the enacting clause and line 1, begin a new  
2 paragraph and insert:  
3           "SECTION 1. IC 6-1.1-12-2, AS AMENDED BY P.L.154-2006,  
4 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 UPON PASSAGE]: Sec. 2. (a) Except as provided in section 17.8 of  
6 this chapter, a person who desires to claim the deduction provided by  
7 section 1 of this chapter must file a statement in duplicate, on forms  
8 prescribed by the department of local government finance, with the  
9 auditor of the county in which the real property, mobile home not  
10 assessed as real property, or manufactured home not assessed as real  
11 property is located. With respect to real property, the statement must  
12 be filed during the twelve (12) months before June 11 of each year for  
13 which the person wishes to obtain the deduction. With respect to a  
14 mobile home that is not assessed as real property or a manufactured  
15 home that is not assessed as real property, the statement must be filed  
16 during the twelve (12) months before March ~~2~~ 31 of each year for  
17 which the individual wishes to obtain the deduction. The statement may  
18 be filed in person or by mail. If mailed, the mailing must be postmarked  
19 on or before the last day for filing. In addition to the statement required  
20 by this subsection, a contract buyer who desires to claim the deduction  
21 must submit a copy of the recorded contract or recorded memorandum  
22 of the contract, which must contain a legal description sufficient to  
23 meet the requirements of IC 6-1.1-5, with the first statement that the  
24 buyer files under this section with respect to a particular parcel of real

1 property. Upon receipt of the statement and the recorded contract or  
 2 recorded memorandum of the contract, the county auditor shall assign  
 3 a separate description and identification number to the parcel of real  
 4 property being sold under the contract.

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

8 (1) The balance of the person's mortgage or contract indebtedness  
 9 on the assessment date of the year for which the deduction is  
 10 claimed.

11 (2) The assessed value of the real property, mobile home, or  
 12 manufactured home.

13 (3) The full name and complete residence address of the person  
 14 and of the mortgagee or contract seller.

15 (4) The name and residence of any assignee or bona fide owner or  
 16 holder of the mortgage or contract, if known, and if not known,  
 17 the person shall state that fact.

18 (5) The record number and page where the mortgage, contract, or  
 19 memorandum of the contract is recorded.

20 (6) A brief description of the real property, mobile home, or  
 21 manufactured home which is encumbered by the mortgage or sold  
 22 under the contract.

23 (7) If the person is not the sole legal or equitable owner of the real  
 24 property, mobile home, or manufactured home, the exact share of  
 25 the person's interest in it.

26 (8) The name of any other county in which the person has applied  
 27 for a deduction under this section and the amount of deduction  
 28 claimed in that application.

29 (c) The authority for signing a deduction application filed under this  
 30 section may not be delegated by the real property, mobile home, or  
 31 manufactured home owner or contract buyer to any person except upon  
 32 an executed power of attorney. The power of attorney may be contained  
 33 in the recorded mortgage, contract, or memorandum of the contract, or  
 34 in a separate instrument."

35 Page 1, line 14, delete "2" and insert "**31**".

36 Page 2, between lines 24 and 25, begin a new paragraph and insert:

37 "SECTION 3. IC 6-1.1-12-12, AS AMENDED BY P.L.141-2006,  
 38 SECTION 9, AS AMENDED BY P.L.145-2006, SECTION 16, AND  
 39 AS AMENDED BY P.L.154-2006, SECTION 14, IS CORRECTED  
 40 AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
 41 PASSAGE]: Sec. 12. (a) Except as provided in section 17.8 of this  
 42 chapter, a person who desires to claim the deduction provided in  
 43 section 11 of this chapter must file an application, on forms prescribed  
 44 by the department of local government finance, with the auditor of the  
 45 county in which the real property, mobile home not assessed as real  
 46 property, or manufactured home not assessed as real property is

1 located. With respect to real property, the application must be filed  
 2 during the twelve (12) months before ~~May~~ June 11 of each year for  
 3 which the individual wishes to obtain the deduction. With respect to a  
 4 mobile home that is not assessed as real property or a manufactured  
 5 home that is not assessed as real property, the application must be filed  
 6 during the twelve (12) months before March ~~2~~ 31 of each year for  
 7 which the individual wishes to obtain the deduction. The application  
 8 may be filed in person or by mail. If mailed, the mailing must be  
 9 postmarked on or before the last day for filing.

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

11 (1) the records of a county office of family and children, the  
 12 division of family ~~and children~~, resources, or the division of  
 13 disability ~~aging~~, and rehabilitative services; or

14 (2) the written statement of a physician who is licensed by this  
 15 state and skilled in the diseases of the eye or of a licensed  
 16 optometrist.

17 (c) The application required by this section must contain the record  
 18 number and page where the contract or memorandum of the contract  
 19 is recorded if the individual is buying the real property, mobile home,  
 20 or manufactured home on a contract that provides that ~~he~~ the individual  
 21 is to pay property taxes on the real property, mobile home, or  
 22 manufactured home.

23 SECTION 4. IC 6-1.1-12-15, AS AMENDED BY P.L.154-2006,  
 24 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 UPON PASSAGE]: Sec. 15. (a) Except as provided in section 17.8 of  
 26 this chapter, an individual who desires to claim the deduction provided  
 27 by section 13 or section 14 of this chapter must file a statement with  
 28 the auditor of the county in which the individual resides. With respect  
 29 to real property, the statement must be filed during the twelve (12)  
 30 months before June 11 of each year for which the individual wishes to  
 31 obtain the deduction. With respect to a mobile home that is not  
 32 assessed as real property or a manufactured home that is not assessed  
 33 as real property, the statement must be filed during the twelve (12)  
 34 months before March ~~2~~ 31 of each year for which the individual wishes  
 35 to obtain the deduction. The statement may be filed in person or by  
 36 mail. If mailed, the mailing must be postmarked on or before the last  
 37 day for filing. The statement shall contain a sworn declaration that the  
 38 individual is entitled to the deduction.

39 (b) In addition to the statement, the individual shall submit to the  
 40 county auditor for the auditor's inspection:

41 (1) a pension certificate, an award of compensation, or a disability  
 42 compensation check issued by the United States Department of  
 43 Veterans Affairs if the individual claims the deduction provided  
 44 by section 13 of this chapter;

45 (2) a pension certificate or an award of compensation issued by  
 46 the United States Department of Veterans Affairs if the individual

1 claims the deduction provided by section 14 of this chapter; or  
 2 (3) the appropriate certificate of eligibility issued to the individual  
 3 by the Indiana department of veterans' affairs if the individual  
 4 claims the deduction provided by section 13 or 14 of this chapter.

5 (c) If the individual claiming the deduction is under guardianship,  
 6 the guardian shall file the statement required by this section.

7 (d) If the individual claiming a deduction under section 13 or 14 of  
 8 this chapter is buying real property, a mobile home not assessed as real  
 9 property, or a manufactured home not assessed as real property under  
 10 a contract that provides that the individual is to pay property taxes for  
 11 the real estate, mobile home, or manufactured home, the statement  
 12 required by this section must contain the record number and page  
 13 where the contract or memorandum of the contract is recorded.

14 SECTION 5. IC 6-1.1-12-17, AS AMENDED BY P.L.154-2006,  
 15 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 UPON PASSAGE]: Sec. 17. Except as provided in section 17.8 of this  
 17 chapter, a surviving spouse who desires to claim the deduction  
 18 provided by section 16 of this chapter must file a statement with the  
 19 auditor of the county in which the surviving spouse resides. With  
 20 respect to real property, the statement must be filed during the twelve  
 21 (12) months before June 11 of each year for which the surviving spouse  
 22 wishes to obtain the deduction. With respect to a mobile home that is  
 23 not assessed as real property or a manufactured home that is not  
 24 assessed as real property, the statement must be filed during the twelve  
 25 (12) months before March ~~2~~ 31 of each year for which the individual  
 26 wishes to obtain the deduction. The statement may be filed in person  
 27 or by mail. If mailed, the mailing must be postmarked on or before the  
 28 last day for filing. The statement shall contain:

29 (1) a sworn statement that the surviving spouse is entitled to the  
 30 deduction; and

31 (2) the record number and page where the contract or  
 32 memorandum of the contract is recorded, if the individual is  
 33 buying the real property on a contract that provides that the  
 34 individual is to pay property taxes on the real property.

35 In addition to the statement, the surviving spouse shall submit to the  
 36 county auditor for the auditor's inspection a letter or certificate from the  
 37 United States Department of Veterans Affairs establishing the service  
 38 of the deceased spouse in the military or naval forces of the United  
 39 States before November 12, 1918.

40 SECTION 6. IC 6-1.1-12-17.5, AS AMENDED BY P.L.154-2006,  
 41 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 UPON PASSAGE]: Sec. 17.5. (a) Except as provided in section 17.8  
 43 of this chapter, a veteran who desires to claim the deduction provided  
 44 in section 17.4 of this chapter must file a sworn statement, on forms  
 45 prescribed by the department of local government finance, with the  
 46 auditor of the county in which the real property, mobile home, or

1 manufactured home is assessed. With respect to real property, the  
 2 veteran must file the statement during the twelve (12) months before  
 3 June 11 of each year for which the veteran wishes to obtain the  
 4 deduction. With respect to a mobile home that is not assessed as real  
 5 property or a manufactured home that is not assessed as real property,  
 6 the statement must be filed during the twelve (12) months before  
 7 March ~~2~~ **31** of each year for which the individual wishes to obtain the  
 8 deduction. The statement may be filed in person or by mail. If mailed,  
 9 the mailing must be postmarked on or before the last day for filing.

10 (b) The statement required under this section shall be in affidavit  
 11 form or require verification under penalties of perjury. The statement  
 12 shall be filed in duplicate if the veteran has, or is buying under a  
 13 contract, real property in more than one (1) county or in more than one  
 14 (1) taxing district in the same county. The statement shall contain:

- 15 (1) a description and the assessed value of the real property,  
 16 mobile home, or manufactured home;
- 17 (2) the veteran's full name and complete residence address;
- 18 (3) the record number and page where the contract or  
 19 memorandum of the contract is recorded, if the individual is  
 20 buying the real property, mobile home, or manufactured home on  
 21 a contract that provides that the individual is to pay property taxes  
 22 on the real property, mobile home, or manufactured home; and  
 23 (4) any additional information which the department of local  
 24 government finance may require."

25 Page 2, line 37, delete "2" and insert "**31**".

26 Page 3, line 14, delete "2" and insert "**31**".

27 Page 3, line 35, delete "2" and insert "**31**".

28 Page 5, between lines 1 and 2, begin a new paragraph and insert:

29 "SECTION 10. IC 6-1.1-20.9-3, AS AMENDED BY P.L.154-2006,  
 30 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 UPON PASSAGE]: Sec. 3. (a) An individual who desires to claim the  
 32 credit provided by section 2 of this chapter must file a certified  
 33 statement in duplicate, on forms prescribed by the department of local  
 34 government finance, with the auditor of the county in which the  
 35 homestead is located. The statement shall include the parcel number or  
 36 key number of the real estate and the name of the city, town, or  
 37 township in which the real estate is located. With respect to real  
 38 property, the statement must be filed during the twelve (12) months  
 39 before June 11 of the year prior to the first year for which the person  
 40 wishes to obtain the credit for the homestead. With respect to a mobile  
 41 home that is not assessed as real property or a manufactured home that  
 42 is not assessed as real property, the statement must be filed during the  
 43 twelve (12) months before March ~~2~~ **31** of the first year for which the  
 44 individual wishes to obtain the credit. The statement may be filed in  
 45 person or by mail. If mailed, the mailing must be postmarked on or  
 46 before the last day for filing. The statement applies for that first year

1 and any succeeding year for which the credit is allowed.

2 (b) The certified statement referred to in subsection (a) shall contain

3 the name of any other county and township in which the individual

4 owns or is buying real property.

5 (c) If an individual who is receiving the credit provided by this

6 chapter changes the use of the individual's real property, so that part or

7 all of that real property no longer qualifies for the homestead credit

8 provided by this chapter, the individual must file a certified statement

9 with the auditor of the county, notifying the auditor of the change of

10 use within sixty (60) days after the date of that change. An individual

11 who changes the use of the individual's real property and fails to file

12 the statement required by this subsection is liable for the amount of the

13 credit the individual was allowed under this chapter for that real

14 property.

15 (d) An individual who receives the credit provided by section 2 of

16 this chapter for property that is jointly held with another owner in a

17 particular year and remains eligible for the credit in the following year

18 is not required to file a statement to reapply for the credit following the

19 removal of the joint owner if:

20 (1) the individual is the sole owner of the property following the

21 death of the individual's spouse;

22 (2) the individual is the sole owner of the property following the

23 death of a joint owner who was not the individual's spouse; or

24 (3) the individual is awarded sole ownership of property in a

25 divorce decree."

26 Page 5, line 2, after "(RETROACTIVE)]" insert "**IC 6-1.1-12-2,**"

27 Page 5, line 3, after "IC 6-1.1-12-10.1," insert "**IC 6-1.1-12-12,**

28 **IC 6-1.1-12-15, IC 6-1.1-12-17, IC 6-1.1-12-17.5,**"

29 Page 5, line 3, delete "and".

30 Page 5, line 4, after "IC 6-1.1-12-35.5," insert "**and**

31 **IC 6-1.1-20.9-3,**"

32 Renumber all SECTIONS consecutively.  
 (Reference is to ESB 416 as printed March 13, 2007.)

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Representative Battles