

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WITHDRAWN	Noes _____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.)

Representative Battles