

SENATE BILL No. 416

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12.

Synopsis: Filing for property tax deductions. Provides for consistent application filing deadlines for property tax deductions.

Effective: January 1, 2007 (retroactive).

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January 11, 2007, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

First Regular Session 115th General Assembly (2007)

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 2006 Regular Session of the General Assembly.

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SENATE BILL No. 416



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 6-1.1-12-10.1, AS AMENDED BY P.L.154-2006,
2 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2007 (RETROACTIVE)]: Sec. 10.1. (a) Except as
4 provided in section 17.8 of this chapter, an individual who desires to
5 claim the deduction provided by section 9 of this chapter must file a
6 sworn statement, on forms prescribed by the department of local
7 government finance, with the auditor of the county in which the real
8 property, mobile home, or manufactured home is located. With respect
9 to real property, the statement must be filed during the twelve (12)
10 months before June 11 of each year for which the individual wishes to
11 obtain the deduction. With respect to a mobile home that is not
12 assessed as real property or a manufactured home that is not assessed
13 as real property, the statement must be filed ~~between January 15 and~~
14 **during the twelve (12) months before** March 31, ~~inclusive~~ **2** of each
15 year for which the individual wishes to obtain the deduction. The
16 statement may be filed in person or by mail. If mailed, the mailing must
17 be postmarked on or before the last day for filing.



1 (b) The statement referred to in subsection (a) shall be in affidavit
2 form or require verification under penalties of perjury. The statement
3 must be filed in duplicate if the applicant owns, or is buying under a
4 contract, real property, a mobile home, or a manufactured home subject
5 to assessment in more than one (1) county or in more than one (1)
6 taxing district in the same county. The statement shall contain:

- 7 (1) the source and exact amount of gross income received by the
- 8 individual and the individual's spouse during the preceding
- 9 calendar year;
- 10 (2) the description and assessed value of the real property, mobile
- 11 home, or manufactured home;
- 12 (3) the individual's full name and complete residence address;
- 13 (4) the record number and page where the contract or
- 14 memorandum of the contract is recorded if the individual is
- 15 buying the real property, mobile home, or manufactured home on
- 16 contract; and
- 17 (5) any additional information which the department of local
- 18 government finance may require.

19 (c) In order to substantiate the deduction statement, the applicant
20 shall submit for inspection by the county auditor a copy of the
21 applicant's and a copy of the applicant's spouse's income tax returns for
22 the preceding calendar year. If either was not required to file an income
23 tax return, the applicant shall subscribe to that fact in the deduction
24 statement.

25 SECTION 2. IC 6-1.1-12-27.1 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]:
27 Sec. 27.1. Except as provided in section 36 of this chapter, a person
28 who desires to claim the deduction provided by section 26 of this
29 chapter must file a certified statement in duplicate, on forms prescribed
30 by the department of local government finance, with the auditor of the
31 county in which the real property or mobile home is subject to
32 assessment. With respect to real property, the person must file the
33 statement during the twelve (12) months before ~~May~~ **June 11** of each
34 year for which the person desires to obtain the deduction. With respect
35 to a mobile home which is not assessed as real property, the person
36 must file the statement ~~between January 15 and~~ **during the twelve (12)**
37 **months before March 31, inclusive, 2** of each year for which the
38 person desires to obtain the deduction. The statement may be filed in
39 person or by mail. If mailed, the mailing must be postmarked on or
40 before the last day for filing. On verification of the statement by the
41 assessor of the township in which the real property or mobile home is
42 subject to assessment, the county auditor shall allow the deduction.

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1 SECTION 3. IC 6-1.1-12-30, AS AMENDED BY P.L.154-2006,
 2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JANUARY 1, 2007 (RETROACTIVE)]: Sec. 30. Except as provided
 4 in section 36 of this chapter, a person who desires to claim the
 5 deduction provided by section 29 of this chapter must file a certified
 6 statement in duplicate, on forms prescribed by the department of local
 7 government finance, with the auditor of the county in which the real
 8 property or mobile home is subject to assessment. With respect to real
 9 property, the person must file the statement ~~between March 1 and~~
 10 **during the twelve (12) months before June 11 inclusive**, of each year
 11 for which the person desires to obtain the deduction. With respect to a
 12 mobile home which is not assessed as real property, the person must
 13 file the statement ~~between January 15 and March 31, inclusive~~, **2**
 14 **months before March 31, inclusive**, of each year for which the
 15 person desires to obtain the deduction. On verification of the statement
 16 by the assessor of the township in which the real property or mobile
 17 home is subject to assessment, the county auditor shall allow the
 18 deduction.

19 SECTION 4. IC 6-1.1-12-35.5, AS AMENDED BY P.L.154-2006,
 20 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JANUARY 1, 2007 (RETROACTIVE)]: Sec. 35.5. (a) Except as
 22 provided in section 36 of this chapter, a person who desires to claim the
 23 deduction provided by section 31, 33, 34, or 34.5 of this chapter must
 24 file a certified statement in duplicate, on forms prescribed by the
 25 department of local government finance, and proof of certification
 26 under subsection (b) or (f) with the auditor of the county in which the
 27 property for which the deduction is claimed is subject to assessment.
 28 Except as provided in subsection (e), with respect to property that is not
 29 assessed under IC 6-1.1-7, the person must file the statement ~~between~~
 30 **March 1 and during the twelve (12) months before June 11 inclusive**,
 31 of the assessment year. The person must file the statement in each year
 32 for which the person desires to obtain the deduction. With respect to a
 33 property which is assessed under IC 6-1.1-7, the person must file the
 34 statement ~~between January 15 and March 31, inclusive~~, **2**
 35 **months before March 31, inclusive**, of each year for which the person desires
 36 to obtain the deduction. The statement may be filed in person or by
 37 mail. If mailed, the mailing must be postmarked on or before the last
 38 day for filing. On verification of the statement by the assessor of the
 39 township in which the property for which the deduction is claimed is
 40 subject to assessment, the county auditor shall allow the deduction.

41 (b) This subsection does not apply to an application for a deduction
 42 under section 34.5 of this chapter. The department of environmental

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1 management, upon application by a property owner, shall determine
 2 whether a system or device qualifies for a deduction provided by
 3 section 31, 33, or 34 of this chapter. If the department determines that
 4 a system or device qualifies for a deduction, it shall certify the system
 5 or device and provide proof of the certification to the property owner.
 6 The department shall prescribe the form and manner of the certification
 7 process required by this subsection.

8 (c) This subsection does not apply to an application for a deduction
 9 under section 34.5 of this chapter. If the department of environmental
 10 management receives an application for certification before May 11 of
 11 the assessment year, the department shall determine whether the system
 12 or device qualifies for a deduction before June 11 of the assessment
 13 year. If the department fails to make a determination under this
 14 subsection before June 11 of the assessment year, the system or device
 15 is considered certified.

16 (d) A denial of a deduction claimed under section 31, 33, 34, or 34.5
 17 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal
 18 is limited to a review of a determination made by the township
 19 assessor, county property tax assessment board of appeals, or
 20 department of local government finance.

21 (e) A person who timely files a personal property return under
 22 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
 23 deduction provided in section 31 of this chapter for property that is not
 24 assessed under IC 6-1.1-7 must file the statement described in
 25 subsection (a) ~~between March 1 and~~ **during the twelve (12) months**
 26 **before** June 11 ~~inclusive~~, of that year. A person who obtains a filing
 27 extension under IC 6-1.1-3-7(b) for an assessment year must file the
 28 application between March 1 and the extended due date for that year.

29 (f) This subsection applies only to an application for a deduction
 30 under section 34.5 of this chapter. The center for coal technology
 31 research established by IC 4-4-30-5, upon receiving an application
 32 from the owner of a building, shall determine whether the building
 33 qualifies for a deduction under section 34.5 of this chapter. If the center
 34 determines that a building qualifies for a deduction, the center shall
 35 certify the building and provide proof of the certification to the owner
 36 of the building. The center shall prescribe the form and procedure for
 37 certification of buildings under this subsection. If the center receives
 38 an application for certification of a building under section 34.5 of this
 39 chapter before May 11 of an assessment year:

- 40 (1) the center shall determine whether the building qualifies for
- 41 a deduction before June 11 of the assessment year; and
- 42 (2) if the center fails to make a determination before June 11 of

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1 the assessment year, the building is considered certified.
2 SECTION 5. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]
3 **IC 6-1.1-12-10.1, IC 6-1.1-12-27.1, IC 6-1.1-12-30, and**
4 **IC 6-1.1-12-35.5, all as amended by this act, apply only to property**
5 **taxes first due and payable after December 31, 2007.**
6 SECTION 6. **An emergency is declared for this act.**

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