

**CONFERENCE COMMITTEE REPORT  
DIGEST FOR ESB 416**

**Citations Affected:** IC 6-1.1.

**Synopsis:** Property taxes. Provides for the following filing deadlines for property tax deductions: (1) June 11 for real property; and (2) March 31 for mobile homes or manufactured homes that are not assessed as real property. Changes the filing deadline for the homestead credit with respect to mobile homes or manufactured homes that are not assessed as real property from March 2 to March 31. Makes technical changes. **(This conference committee report is the same as the House-passed version of ESB 416 (as reprinted March 16, 2007), except that this conference committee report: (1) removes the change that would have increased the maximum assessed value for eligibility for the property tax deduction for certain disabled veterans from \$113,000 to \$300,000; and (2) makes technical changes.)**

**Effective:** Upon passage; January 1, 2007 (retroactive); July 1, 2007.

## CONFERENCE COMMITTEE REPORT

**MADAM PRESIDENT:**

*Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 416 respectfully reports that said two committees have conferred and agreed as follows to wit:*

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

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

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

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

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

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

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

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

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

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

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

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

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

36 SECTION 2. IC 6-1.1-12-10.1, AS AMENDED BY P.L.154-2006,  
 37 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JANUARY 1, 2007 (RETROACTIVE)]: Sec. 10.1. (a) Except as  
 39 provided in section 17.8 of this chapter, an individual who desires to  
 40 claim the deduction provided by section 9 of this chapter must file a  
 41 sworn statement, on forms prescribed by the department of local  
 42 government finance, with the auditor of the county in which the real  
 43 property, mobile home, or manufactured home is located. With respect  
 44 to real property, the statement must be filed during the twelve (12)  
 45 months before June 11 of each year for which the individual wishes to  
 46 obtain the deduction. With respect to a mobile home that is not  
 47 assessed as real property or a manufactured home that is not assessed  
 48 as real property, the statement must be filed ~~between January 15 and~~  
 49 **during the twelve (12) months before March 31, inclusive 31** of each  
 50 year for which the individual wishes to obtain the deduction. The  
 51 statement may be filed in person or by mail. If mailed, the mailing must

1 be postmarked on or before the last day for filing.

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

8 (1) the source and exact amount of gross income received by the  
9 individual and the individual's spouse during the preceding  
10 calendar year;

11 (2) the description and assessed value of the real property, mobile  
12 home, or manufactured home;

13 (3) the individual's full name and complete residence address;

14 (4) the record number and page where the contract or  
15 memorandum of the contract is recorded if the individual is  
16 buying the real property, mobile home, or manufactured home on  
17 contract; and

18 (5) any additional information which the department of local  
19 government finance may require.

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

26 SECTION 3. IC 6-1.1-12-12, AS AMENDED BY P.L.141-2006,  
27 SECTION 9, AS AMENDED BY P.L.145-2006, SECTION 16, AND  
28 AS AMENDED BY P.L.154-2006, SECTION 14, IS CORRECTED  
29 AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
30 PASSAGE]: Sec. 12. (a) Except as provided in section 17.8 of this  
31 chapter, a person who desires to claim the deduction provided in  
32 section 11 of this chapter must file an application, on forms prescribed  
33 by the department of local government finance, with the auditor of the  
34 county in which the real property, mobile home not assessed as real  
35 property, or manufactured home not assessed as real property is  
36 located. With respect to real property, the application must be filed  
37 during the twelve (12) months before ~~May~~ June 11 of each year for  
38 which the individual wishes to obtain the deduction. With respect to a  
39 mobile home that is not assessed as real property or a manufactured  
40 home that is not assessed as real property, the application must be filed  
41 during the twelve (12) months before March ~~2~~ 31 of each year for  
42 which the individual wishes to obtain the deduction. The application  
43 may be filed in person or by mail. If mailed, the mailing must be  
44 postmarked on or before the last day for filing.

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

46 (1) the records of a county office of family and children, the  
47 division of family ~~and children~~, resources, or the division of  
48 disability ~~aging~~, and rehabilitative services; or

49 (2) the written statement of a physician who is licensed by this  
50 state and skilled in the diseases of the eye or of a licensed  
51 optometrist.

1 (c) The application required by this section must contain the record  
 2 number and page where the contract or memorandum of the contract  
 3 is recorded if the individual is buying the real property, mobile home,  
 4 or manufactured home on a contract that provides that ~~he~~ *the individual*  
 5 is to pay property taxes on the real property, mobile home, or  
 6 manufactured home.

7 SECTION 4. IC 6-1.1-12-15, AS AMENDED BY P.L.154-2006,  
 8 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 UPON PASSAGE]: Sec. 15. (a) Except as provided in section 17.8 of  
 10 this chapter, an individual who desires to claim the deduction provided  
 11 by section 13 or section 14 of this chapter must file a statement with  
 12 the auditor of the county in which the individual resides. With respect  
 13 to real property, the statement must be filed during the twelve (12)  
 14 months before June 11 of each year for which the individual wishes to  
 15 obtain the deduction. With respect to a mobile home that is not  
 16 assessed as real property or a manufactured home that is not assessed  
 17 as real property, the statement must be filed during the twelve (12)  
 18 months before March ~~2~~ **31** of each year for which the individual wishes  
 19 to obtain the deduction. The statement may be filed in person or by  
 20 mail. If mailed, the mailing must be postmarked on or before the last  
 21 day for filing. The statement shall contain a sworn declaration that the  
 22 individual is entitled to the deduction.

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

- 25 (1) a pension certificate, an award of compensation, or a disability  
 26 compensation check issued by the United States Department of  
 27 Veterans Affairs if the individual claims the deduction provided  
 28 by section 13 of this chapter;
- 29 (2) a pension certificate or an award of compensation issued by  
 30 the United States Department of Veterans Affairs if the individual  
 31 claims the deduction provided by section 14 of this chapter; or
- 32 (3) the appropriate certificate of eligibility issued to the individual  
 33 by the Indiana department of veterans' affairs if the individual  
 34 claims the deduction provided by section 13 or 14 of this chapter.

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

37 (d) If the individual claiming a deduction under section 13 or 14 of  
 38 this chapter is buying real property, a mobile home not assessed as real  
 39 property, or a manufactured home not assessed as real property under  
 40 a contract that provides that the individual is to pay property taxes for  
 41 the real estate, mobile home, or manufactured home, the statement  
 42 required by this section must contain the record number and page  
 43 where the contract or memorandum of the contract is recorded.

44 SECTION 5. IC 6-1.1-12-17, AS AMENDED BY P.L.154-2006,  
 45 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 46 UPON PASSAGE]: Sec. 17. Except as provided in section 17.8 of this  
 47 chapter, a surviving spouse who desires to claim the deduction  
 48 provided by section 16 of this chapter must file a statement with the  
 49 auditor of the county in which the surviving spouse resides. With  
 50 respect to real property, the statement must be filed during the twelve  
 51 (12) months before June 11 of each year for which the surviving spouse

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

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

10 (2) the record number and page where the contract or  
 11 memorandum of the contract is recorded, if the individual is  
 12 buying the real property on a contract that provides that the  
 13 individual is to pay property taxes on the real property.

14 In addition to the statement, the surviving spouse shall submit to the  
 15 county auditor for the auditor's inspection a letter or certificate from the  
 16 United States Department of Veterans Affairs establishing the service  
 17 of the deceased spouse in the military or naval forces of the United  
 18 States before November 12, 1918.

19 SECTION 6. IC 6-1.1-12-17.5, AS AMENDED BY P.L.154-2006,  
 20 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 UPON PASSAGE]: Sec. 17.5. (a) Except as provided in section 17.8  
 22 of this chapter, a veteran who desires to claim the deduction provided  
 23 in section 17.4 of this chapter must file a sworn statement, on forms  
 24 prescribed by the department of local government finance, with the  
 25 auditor of the county in which the real property, mobile home, or  
 26 manufactured home is assessed. With respect to real property, the  
 27 veteran must file the statement during the twelve (12) months before  
 28 June 11 of each year for which the veteran wishes to obtain the  
 29 deduction. With respect to a mobile home that is not assessed as real  
 30 property or a manufactured home that is not assessed as real property,  
 31 the statement must be filed during the twelve (12) months before  
 32 March ~~2~~ **31** of each year for which the individual wishes to obtain the  
 33 deduction. The statement may be filed in person or by mail. If mailed,  
 34 the mailing must be postmarked on or before the last day for filing.

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

40 (1) a description and the assessed value of the real property,  
 41 mobile home, or manufactured home;

42 (2) the veteran's full name and complete residence address;

43 (3) the record number and page where the contract or  
 44 memorandum of the contract is recorded, if the individual is  
 45 buying the real property, mobile home, or manufactured home on  
 46 a contract that provides that the individual is to pay property taxes  
 47 on the real property, mobile home, or manufactured home; and

48 (4) any additional information which the department of local  
 49 government finance may require.

50 SECTION 7. IC 6-1.1-12-27.1 IS AMENDED TO READ AS  
 51 FOLLOWS [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]:

1 Sec. 27.1. Except as provided in section 36 of this chapter, a person  
 2 who desires to claim the deduction provided by section 26 of this  
 3 chapter must file a certified statement in duplicate, on forms prescribed  
 4 by the department of local government finance, with the auditor of the  
 5 county in which the real property or mobile home is subject to  
 6 assessment. With respect to real property, the person must file the  
 7 statement during the twelve (12) months before ~~May~~ **June 11** of each  
 8 year for which the person desires to obtain the deduction. With respect  
 9 to a mobile home which is not assessed as real property, the person  
 10 must file the statement ~~between January 15 and~~ **during the twelve (12)**  
 11 **months before** ~~March 31, inclusive,~~ **31** of each year for which the  
 12 person desires to obtain the deduction. The statement may be filed in  
 13 person or by mail. If mailed, the mailing must be postmarked on or  
 14 before the last day for filing. On verification of the statement by the  
 15 assessor of the township in which the real property or mobile home is  
 16 subject to assessment, the county auditor shall allow the deduction.

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

35 SECTION 9. IC 6-1.1-12-35.5, AS AMENDED BY SEA 526-2007,  
 36 SECTION 114, IS AMENDED TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2007]: Sec. 35.5. (a) Except as provided in  
 38 section 36 of this chapter, a person who desires to claim the deduction  
 39 provided by section 31, 33, 34, or 34.5 of this chapter must file a  
 40 certified statement in duplicate, on forms prescribed by the department  
 41 of local government finance, and proof of certification under  
 42 subsection (b) or (f) with the auditor of the county in which the  
 43 property for which the deduction is claimed is subject to assessment.  
 44 Except as provided in subsection (e), with respect to property that is not  
 45 assessed under IC 6-1.1-7, the person must file the statement ~~between~~  
 46 **March 1 and during the twelve (12) months before** ~~June 11 inclusive,~~  
 47 of the assessment year. The person must file the statement in each year  
 48 for which the person desires to obtain the deduction. With respect to a  
 49 property which is assessed under IC 6-1.1-7, the person must file the  
 50 statement ~~between January 15 and~~ **during the twelve (12) months**  
 51 **before** ~~March 31, inclusive,~~ **31** of each year for which the person

1 desires to obtain the deduction. The statement may be filed in person  
 2 or by mail. If mailed, the mailing must be postmarked on or before the  
 3 last day for filing. On verification of the statement by the assessor of  
 4 the township in which the property for which the deduction is claimed  
 5 is subject to assessment, the county auditor shall allow the deduction.

6 (b) This subsection does not apply to an application for a deduction  
 7 under section 34.5 of this chapter. The department of environmental  
 8 management, upon application by a property owner, shall determine  
 9 whether a system or device qualifies for a deduction provided by  
 10 section 31, 33, or 34 of this chapter. If the department determines that  
 11 a system or device qualifies for a deduction, it shall certify the system  
 12 or device and provide proof of the certification to the property owner.  
 13 The department shall prescribe the form and manner of the certification  
 14 process required by this subsection.

15 (c) This subsection does not apply to an application for a deduction  
 16 under section 34.5 of this chapter. If the department of environmental  
 17 management receives an application for certification before May 11 of  
 18 the assessment year, the department shall determine whether the system  
 19 or device qualifies for a deduction before June 11 of the assessment  
 20 year. If the department fails to make a determination under this  
 21 subsection before June 11 of the assessment year, the system or device  
 22 is considered certified.

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

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

36 (f) This subsection applies only to an application for a deduction  
 37 under section 34.5 of this chapter. The center for coal technology  
 38 research established by IC 21-47-4-1, upon receiving an application  
 39 from the owner of a building, shall determine whether the building  
 40 qualifies for a deduction under section 34.5 of this chapter. If the center  
 41 determines that a building qualifies for a deduction, the center shall  
 42 certify the building and provide proof of the certification to the owner  
 43 of the building. The center shall prescribe the form and procedure for  
 44 certification of buildings under this subsection. If the center receives  
 45 an application for certification of a building under section 34.5 of this  
 46 chapter before May 11 of an assessment year:

- 47 (1) the center shall determine whether the building qualifies for  
 48 a deduction before June 11 of the assessment year; and
- 49 (2) if the center fails to make a determination before June 11 of  
 50 the assessment year, the building is considered certified.

51 SECTION 10. IC 6-1.1-20.9-3, AS AMENDED BY P.L.154-2006,



1 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 UPON PASSAGE]: Sec. 3. (a) An individual who desires to claim the  
 3 credit provided by section 2 of this chapter must file a certified  
 4 statement in duplicate, on forms prescribed by the department of local  
 5 government finance, with the auditor of the county in which the  
 6 homestead is located. The statement shall include the parcel number or  
 7 key number of the real estate and the name of the city, town, or  
 8 township in which the real estate is located. With respect to real  
 9 property, the statement must be filed during the twelve (12) months  
 10 before June 11 of the year prior to the first year for which the person  
 11 wishes to obtain the credit for the homestead. With respect to a mobile  
 12 home that is not assessed as real property or a manufactured home that  
 13 is not assessed as real property, the statement must be filed during the  
 14 twelve (12) months before March 2 31 of the first year for which the  
 15 individual wishes to obtain the credit. The statement may be filed in  
 16 person or by mail. If mailed, the mailing must be postmarked on or  
 17 before the last day for filing. The statement applies for that first year  
 18 and any succeeding year for which the credit is allowed.

19 (b) The certified statement referred to in subsection (a) shall contain  
 20 the name of any other county and township in which the individual  
 21 owns or is buying real property.

22 (c) If an individual who is receiving the credit provided by this  
 23 chapter changes the use of the individual's real property, so that part or  
 24 all of that real property no longer qualifies for the homestead credit  
 25 provided by this chapter, the individual must file a certified statement  
 26 with the auditor of the county, notifying the auditor of the change of  
 27 use within sixty (60) days after the date of that change. An individual  
 28 who changes the use of the individual's real property and fails to file  
 29 the statement required by this subsection is liable for the amount of the  
 30 credit the individual was allowed under this chapter for that real  
 31 property.

32 (d) An individual who receives the credit provided by section 2 of  
 33 this chapter for property that is jointly held with another owner in a  
 34 particular year and remains eligible for the credit in the following year  
 35 is not required to file a statement to reapply for the credit following the  
 36 removal of the joint owner if:

- 37 (1) the individual is the sole owner of the property following the
- 38 death of the individual's spouse;
- 39 (2) the individual is the sole owner of the property following the
- 40 death of a joint owner who was not the individual's spouse; or
- 41 (3) the individual is awarded sole ownership of property in a
- 42 divorce decree.

43 SECTION 11. [EFFECTIVE JANUARY 1, 2007  
 44 (RETROACTIVE)] IC 6-1.1-12-2, IC 6-1.1-12-10.1, IC 6-1.1-12-12,  
 45 IC 6-1.1-12-15, IC 6-1.1-12-17, IC 6-1.1-12-17.5, IC 6-1.1-12-27.1,  
 46 IC 6-1.1-12-30, IC 6-1.1-12-35.5, and IC 6-1.1-20.9-3, all as  
 47 amended by this act, apply only to property taxes first due and  
 48 payable after December 31, 2007.

49 SECTION 12. [EFFECTIVE JANUARY 1, 2007  
 50 (RETROACTIVE)] (a) This SECTION applies instead of  
 51 IC 6-1.1-12-35.5 before its amendment by this act. Except as

1 provided in IC 6-1.1-12-36, a person who desires to claim the  
2 deduction provided by IC 6-1.1-12-31, IC 6-1.1-12-33,  
3 IC 6-1.1-12-34, or IC 6-1.1-12-34.5 must file a certified statement  
4 in duplicate, on forms prescribed by the department of local  
5 government finance, and proof of certification under subsection (b)  
6 or (f) with the auditor of the county in which the property for  
7 which the deduction is claimed is subject to assessment. Except as  
8 provided in subsection (e), with respect to property that is not  
9 assessed under IC 6-1.1-7, the person must file the statement  
10 during the twelve (12) months before June 11 of the assessment  
11 year. The person must file the statement in each year for which the  
12 person desires to obtain the deduction. With respect to a property  
13 that is assessed under IC 6-1.1-7, the person must file the statement  
14 during the twelve (12) months before March 31 of each year for  
15 which the person desires to obtain the deduction. The statement  
16 may be filed in person or by mail. If mailed, the mailing must be  
17 postmarked on or before the last day for filing. On verification of  
18 the statement by the assessor of the township in which the property  
19 for which the deduction is claimed is subject to assessment, the  
20 county auditor shall allow the deduction.

21 (b) This subsection does not apply to an application for a  
22 deduction under IC 6-1.1-12-34.5. The department of  
23 environmental management, upon application by a property  
24 owner, shall determine whether a system or device qualifies for a  
25 deduction provided by IC 6-1.1-12-31, IC 6-1.1-12-33, or  
26 IC 6-1.1-12-34. If the department determines that a system or  
27 device qualifies for a deduction, the department shall certify the  
28 system or device and provide proof of the certification to the  
29 property owner. The department shall prescribe the form and  
30 manner of the certification process required by this subsection.

31 (c) This subsection does not apply to an application for a  
32 deduction under IC 6-1.1-12-34.5. If the department of  
33 environmental management receives an application for  
34 certification before May 11 of the assessment year, the department  
35 shall determine whether the system or device qualifies for a  
36 deduction before June 11 of the assessment year. If the department  
37 fails to make a determination under this subsection before June 11  
38 of the assessment year, the system or device is considered certified.

39 (d) A denial of a deduction claimed under IC 6-1.1-12-31,  
40 IC 6-1.1-12-33, IC 6-1.1-12-34, or IC 6-1.1-12-34.5 may be appealed  
41 as provided in IC 6-1.1-15. The appeal is limited to a review of a  
42 determination made by the township assessor, county property tax  
43 assessment board of appeals, or department of local government  
44 finance.

45 (e) A person who timely files a personal property return under  
46 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the  
47 deduction provided in IC 6-1.1-12-31 for property that is not  
48 assessed under IC 6-1.1-7 must file the statement described in  
49 subsection (a) during the twelve (12) months before June 11 of that  
50 year. A person who obtains a filing extension under IC 6-1.1-3-7(b)  
51 for an assessment year must file the application between March 1

1       **and the extended due date for that year.**

2       **(f) This subsection applies only to an application for a deduction**  
3       **under IC 6-1.1-12-34.5. The center for coal technology research**  
4       **established by IC 21-47-4-1, upon receiving an application from the**  
5       **owner of a building, shall determine whether the building qualifies**  
6       **for a deduction under IC 6-1.1-12-34.5. If the center determines**  
7       **that a building qualifies for a deduction, the center shall certify the**  
8       **building and provide proof of the certification to the owner of the**  
9       **building. The center shall prescribe the form and procedure for**  
10       **certification of buildings under this subsection. If the center**  
11       **receives an application for certification of a building under**  
12       **IC 6-1.1-12-34.5 before May 11 of an assessment year:**

13               **(1) the center shall determine whether the building qualifies**  
14               **for a deduction before June 11 of the assessment year; and**

15               **(2) if the center fails to make a determination before June 11**  
16               **of the assessment year, the building is considered certified.**

17       **(g) This SECTION expires June 30, 2007.**

18       **SECTION 13. An emergency is declared for this act.**

      (Reference is to ESB 416 as reprinted March 16, 2007.)

**Conference Committee Report**  
**on**  
**Engrossed Senate Bill 416**

**S**igned by:

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Senator Young R  
Chairperson

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Representative Dembowski

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Senator Kenley

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Representative Saunders

**Senate Conferees**

**House Conferees**