



PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

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

MR. SPEAKER:

I move that House Bill 1454 be amended to read as follows:

- 1 Page 38, between lines 9 and 10, begin a new paragraph and insert:
- 2 "SECTION 32. IC 6-1.1-50 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2024]:
- 5 **Chapter 50. Property Tax Freeze on Senior Homesteads**
- 6 **Sec. 1. As used in this chapter, "base year" for an eligible**
- 7 **individual means the calendar year preceding the date on which**
- 8 **the eligible individual initially submits an application seeking a**
- 9 **determination of property tax liability under this chapter.**
- 10 **Sec. 2. As used in this chapter, "eligible individual" means an**
- 11 **individual who:**
- 12 **(1) is at least sixty-five (65) years of age; and**
- 13 **(2) has a qualified interest in a homestead on the assessment**
- 14 **date for which property tax liability is imposed.**
- 15 **Sec. 3. As used in this chapter, "homestead" has the meaning set**
- 16 **forth in IC 6-1.1-12-37.**
- 17 **Sec. 4. As used in this chapter, "property tax liability" means**
- 18 **liability for the tax imposed on property under this article**
- 19 **determined after application of all credits and deductions under**
- 20 **this article, but does not include any interest or penalty imposed**
- 21 **under this article.**
- 22 **Sec. 5. As used in this chapter, "qualified interest" means the**

following:

- (1) An ownership interest in a homestead.
- (2) An interest in a contract for the purchase of a homestead that:
  - (A) is recorded in the county recorder's office; and
  - (B) provides that an individual purchasing the homestead is to pay the property taxes on the homestead.

Sec. 6. (a) Notwithstanding any other law, the property tax liability determined under this chapter for a homestead for property taxes first due and payable in a calendar year is the only property tax liability to which the homestead is subject for that year.

(b) An eligible individual who on January 1 of a particular calendar year after 2023 has maintained a qualified interest in a homestead for at least ten (10) years is entitled for property taxes first due and payable in the immediately succeeding calendar year to a determination of property tax liability under this chapter.

Sec. 7. (a) The property tax liability of an eligible individual for taxes first due and payable in a calendar year with respect to a homestead is the lesser of the following:

- (1) The amount of property tax liability of the eligible individual that is attributable to the homestead for property taxes first due and payable in the base year.
- (2) The lowest property tax liability of the eligible individual that is attributable to the homestead for property taxes first due and payable in a calendar year that is after the base year.

(b) The property tax liability for a homestead determined under this section for property taxes first due and payable in a calendar year is considered for all purposes to be property taxes imposed by the state or a political subdivision in which the homestead is located.

Sec. 8. (a) An eligible individual who desires to have the eligible individual's property tax liability determined under this chapter must file a certified statement on forms prescribed by the department with the auditor of the county in which the homestead is located. The statement must include the parcel number or key number of the homestead and the name of the city, town, or township in which the homestead is located. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. To obtain a determination of property tax liability for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year and filed with the county auditor on or before January 5 of the calendar year in which the property taxes are first due and payable. A statement must be filed for the first year and separately for each succeeding year for which the eligible

individual claims a determination of the eligible individual's property tax liability under this chapter.

(b) The statement referred to in subsection (a) must:

(1) be verified under penalties for perjury; and

(2) contain the following information:

(A) The full name and complete residence address of the eligible individual.

(B) Evidence that the individual is an eligible individual.

(C) If the eligible individual is not the sole legal or equitable owner of the homestead, the exact share of the eligible individual's interest in the homestead.

(D) Any other information that the department requires to be included in the statement.

Sec. 9. (a) If:

(1) the property tax liability of an eligible individual has been previously determined under this chapter; and

(2) the eligible individual establishes a new homestead in the state;

the individual remains eligible for a determination of property tax liability under this chapter with respect to the new homestead.

(b) This subsection applies to an eligible individual who establishes a new homestead within the same county. An eligible individual may request that the county maintain the amount of property tax liability that was initially determined under this chapter for the individual's prior homestead within the county for the new homestead. Subject to section 7 of this chapter, the county shall bill the eligible individual for the amount of property tax liability attributable to the prior homestead.

(c) This subsection applies to an eligible individual who establishes a new homestead in a different county. An eligible individual may request that the:

(1) county in which the individual's property tax liability was initially determined under this chapter notify the new county of the amount of the individual's property tax liability for the prior homestead; and

(2) new county maintain the amount of property tax liability for the prior homestead on the new homestead.

Subject to section 7 of this chapter, the county shall bill the eligible individual for the amount of property tax liability attributable to the prior homestead.

Sec. 10. If an eligible individual whose property tax liability is determined under this chapter changes the use of the homestead so that part or all of that homestead no longer qualifies for the determination of property tax liability under this chapter, the eligible individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use not later than sixty (60) days after the date of that change.

1        **Sec. 11. (a) The taxing unit in which an eligible individual has**  
 2        **been approved for a determination of property tax liability under**  
 3        **this chapter may recover from the state general fund one hundred**  
 4        **percent (100%) of the amount by which the property tax imposed**  
 5        **on the homestead of an eligible individual in the usual manner**  
 6        **exceeds the amount of property tax billed for a calendar year.**

7        **(b) A county fiscal officer that seeks compensation under this**  
 8        **section shall certify the total amount to be paid and submit a claim**  
 9        **to the treasurer of state before July 1 of the year in which an**  
 10       **eligible individual was approved for a determination of property**  
 11       **tax liability under this chapter. The treasurer of state shall pay the**  
 12       **amount due to the county fiscal officer for distribution to each**  
 13       **taxing unit in the county before October 15 of the year in which the**  
 14       **claim for compensation was submitted. There is annually**  
 15       **appropriated from the state general fund an amount sufficient to**  
 16       **pay claims for compensation under this section."**

17       Page 70, between lines 17 and 18, begin a new paragraph and insert:  
 18       "SECTION 60. [EFFECTIVE JANUARY 1, 2024] **(a) IC 6-1.1-50,**  
 19       **as added by this act, applies only to property taxes first due and**  
 20       **payable after December 31, 2024.**

21       **(b) This SECTION expires January 1, 2028."**

22       Renumber all SECTIONS consecutively.

(Reference is to HB 1454 as printed February 9, 2023.)

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Representative Fleming