

PROPOSED AMENDMENT

SB 183 # 3

DIGEST

Assessment matters. Includes manufactured homes within the scope of the discretionary exemption ordinance (exemption ordinance) allowed under the bill. Provides that for an annual assessment date in which an exemption ordinance is in effect, a county assessor shall not assess a mobile home or a manufactured home granted the property tax exemption under the current bill. Makes corresponding changes to various property tax assessment provisions to reflect the change made by the amendment to the assessment of mobile homes and manufactured homes that are granted an exemption under an exemption ordinance. Makes technical corrections.

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-7-1 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) **Except as**
5 **provided in IC 6-1.1-10.5**, mobile homes which are located within this
6 state on the assessment date of a year shall be assessed and taxed for
7 that year in the manner provided in this chapter. If a provision of this
8 chapter conflicts with another provision of this article, the provision of
9 this chapter controls with respect to the assessment and taxation of
10 mobile homes.
11 (b) For purposes of this chapter, "mobile home" means a dwelling
12 which:
13 (1) is factory assembled;
14 (2) is transportable;
15 (3) is intended for year around occupancy;
16 (4) exceeds thirty-five (35) feet in length; and
17 (5) is designed either for transportation on its own chassis or
18 placement on a temporary foundation.
19 SECTION 2. IC 6-1.1-7-4 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Except as
21 provided in subsection (b) ~~of this section~~, **and IC 6-1.1-10.5**, a mobile
22 home which is located within this state on the assessment date of a year
23 shall be assessed at the place where it is located.
24 (b) A mobile home which is located within this state on the

1 assessment date of a year and which is owned by a person who is a
 2 resident of this state shall be assessed at the place where the owner
 3 resides on that assessment date unless:

4 (1) the place where the mobile home is located on the assessment
 5 date is different from the place where the owner resides on that
 6 date; and

7 (2) the mobile home is either regularly used or permanently
 8 situated at the place where it is located.

9 SECTION 3. IC 6-1.1-7-5, AS AMENDED BY P.L.146-2008,
 10 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2024]: Sec. 5. **Except as provided in IC 6-1.1-10.5**, a mobile
 12 home which is subject to taxation under this chapter shall be assessed
 13 by the assessor of the township within which the place of assessment
 14 is located, or the county assessor if there is no township assessor for the
 15 township. Each township assessor and the county assessor shall certify
 16 the assessments of mobile homes to the county auditor in the same
 17 manner provided for the certification of personal property assessments.
 18 The township or county assessor shall make this certification on the
 19 forms prescribed by the department of local government finance."

20 Page 1, line 4, after "Homes" insert "**and Manufactured Homes**".

21 Page 1, line 5, after "homes" insert "**and manufactured homes**".

22 Page 1, line 7, after "homes" insert "**and manufactured homes**".

23 Page 2, line 2, delete "5" and insert "6".

24 Page 2, between lines 3 and 4, begin a new paragraph and insert:

25 "**Sec. 4. As used in this chapter, "manufactured home" has the**
 26 **meaning set forth in IC 9-13-2-96.**".

27 Page 2, line 4, delete "4." and insert "5."

28 Page 2, line 6, delete "5." and insert "6."

29 Page 2, line 7, after "home" insert "**and a manufactured home**".

30 Page 2, line 8, delete "6" and insert "7".

31 Page 2, line 16, delete "6." and insert "7."

32 Page 2, line 17, after "homes" insert "**and all manufactured**
 33 **homes**".

34 Page 2, line 18, delete "7." and insert "8."

35 Page 2, line 20, delete "8." and insert "9."

36 Page 2, line 23, after "homes" insert "**and all manufactured**
 37 **homes**".

38 Page 2, after line 24, begin a new paragraph and insert:

39 "**Sec. 10. For an annual assessment date in which an exemption**

1 **ordinance adopted under this chapter is in effect, a county assessor**
2 **shall not assess a mobile home or a manufactured home granted**
3 **the exemption under the exemption ordinance.**

4 SECTION 4. IC 6-1.1-11-9 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) Except as
6 provided in subsection (b) ~~of this section,~~ **and IC 6-1.1-10.5,** all
7 property otherwise subject to assessment under this article shall be
8 assessed in the usual manner, whether or not it is exempt from taxation.

9 (b) No assessment shall be made of property which is owned by the
10 government of the United States, this state, an agency of this state, or
11 a political subdivision of this state if the property is used, and in the
12 case of real property occupied, by the owner.".

13 Renumber all SECTIONS consecutively.

(Reference is to SB 183 as printed January 26, 2024.)