



January 31, 2024

SENATE BILL No. 183

DIGEST OF SB 183 (Updated January 30, 2024 11:57 am - DI 129)

Citations Affected: IC 6-1.1.

Synopsis: County option property tax exemption. Provides that a county fiscal body may adopt an ordinance to exempt mobile homes and manufactured homes located in the county from property taxation (exemption ordinance). 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. Specifies that the discretionary adoption of an exemption ordinance does not apply to mobile homes and manufactured homes that are assessed as: (1) inventory; or (2) real property; under the property tax laws and administrative rules. Makes conforming changes.

Effective: July 1, 2024.

Raatz

January 9, 2024, read first time and referred to Committee on Local Government.
January 25, 2024, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.
January 30, 2024, amended, reported favorably — Do Pass.

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January 31, 2024

Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

SENATE BILL No. 183

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

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1 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Except as
 2 provided in subsection (b) ~~of this section~~, and **IC 6-1.1-10.5**, a mobile
 3 home which is located within this state on the assessment date of a year
 4 shall be assessed at the place where it is located.

5 (b) A mobile home which is located within this state on the
 6 assessment date of a year and which is owned by a person who is a
 7 resident of this state shall be assessed at the place where the owner
 8 resides on that assessment date unless:

9 (1) the place where the mobile home is located on the assessment
 10 date is different from the place where the owner resides on that
 11 date; and

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

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

25 SECTION 4. IC 6-1.1-10.5 IS ADDED TO THE INDIANA CODE
 26 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2024]:

28 **Chapter 10.5. County Option Exemption of Mobile Homes and**
 29 **Manufactured Homes**

30 **Sec. 1. (a) This chapter applies to mobile homes and**
 31 **manufactured homes that are assessed under IC 6-1.1-7.**

32 **(b) This chapter does not apply to mobile homes and**
 33 **manufactured homes that are assessed as:**

34 **(1) inventory; or**

35 **(2) real property;**

36 **under this article and in accordance with rules adopted by the**
 37 **department of local government finance.**

38 **Sec. 2. As used in this chapter, "county fiscal body" means the:**

39 **(1) county council, for a county not having a consolidated city;**

40 **or**

41 **(2) city-county council, for a county having a consolidated**
 42 **city.**



1 **Sec. 3. As used in this chapter, "exemption ordinance" refers to**
 2 **an ordinance adopted under section 6 of this chapter by a county**
 3 **fiscal body.**

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

6 **Sec. 5. As used in this chapter, "mobile home" has the meaning**
 7 **set forth in IC 6-1.1-7-1(b).**

8 **Sec. 6. (a) A county fiscal body may adopt an exemption**
 9 **ordinance that exempts a mobile home and a manufactured home**
 10 **located in the county from property taxation as provided in section**
 11 **7 of this chapter.**

12 **(b) Before adopting an exemption ordinance under this section,**
 13 **a county fiscal body must conduct a public hearing on the proposed**
 14 **exemption ordinance. The county fiscal body must publish notice**
 15 **of the public hearing in accordance with IC 5-3-1.**

16 **(c) The county fiscal body shall provide a certified copy of an**
 17 **adopted exemption ordinance to the department of local**
 18 **government finance and the county assessor.**

19 **Sec. 7. An exemption ordinance adopted under this chapter**
 20 **must exempt all mobile homes and all manufactured homes in a**
 21 **county from property taxation.**

22 **Sec. 8. A county fiscal body may repeal or amend an exemption**
 23 **ordinance.**

24 **Sec. 9. A taxpayer is not required to file an application to**
 25 **qualify for an exemption granted by an exemption ordinance**
 26 **adopted under this chapter. A county assessor shall apply the**
 27 **exemption to all mobile homes and all manufactured homes in the**
 28 **county granted the exemption under an exemption ordinance.**

29 **Sec. 10. For an annual assessment date in which an exemption**
 30 **ordinance adopted under this chapter is in effect, a county assessor**
 31 **shall not assess a mobile home or a manufactured home granted**
 32 **the exemption under the exemption ordinance.**

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

38 **(b) No assessment shall be made of property which is owned by the**
 39 **government of the United States, this state, an agency of this state, or**
 40 **a political subdivision of this state if the property is used, and in the**
 41 **case of real property occupied, by the owner.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 183, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 183 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 10, Nays 0

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 183, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) **Except as provided in IC 6-1.1-10.5**, mobile homes which are located within this state on the assessment date of a year shall be assessed and taxed for that year in the manner provided in this chapter. If a provision of this chapter conflicts with another provision of this article, the provision of this chapter controls with respect to the assessment and taxation of mobile homes.

(b) For purposes of this chapter, "mobile home" means a dwelling which:

- (1) is factory assembled;
- (2) is transportable;
- (3) is intended for year around occupancy;
- (4) exceeds thirty-five (35) feet in length; and
- (5) is designed either for transportation on its own chassis or placement on a temporary foundation.

SECTION 2. IC 6-1.1-7-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Except as provided in subsection (b) ~~of this section~~, and **IC 6-1.1-10.5**, a mobile home which is located within this state on the assessment date of a year

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shall be assessed at the place where it is located.

(b) A mobile home which is located within this state on the assessment date of a year and which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on that assessment date unless:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"Sec. 10. For an annual assessment date in which an exemption ordinance adopted under this chapter is in effect, a county assessor



shall not assess a mobile home or a manufactured home granted the exemption under the exemption ordinance.

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

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

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

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

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 1.

