## 

Introduced Version

## HOUSE RESOLUTION No.

Introduced by: Karickhoff

A HOUSE RESOLUTION urging the legislative council to assign to the appropriate study committee the topic of factors that contribute to shifts of the local property tax burden.

Whereas, Many factors contribute to the shift of the local property tax burden throughout the state of Indiana; and

Whereas, These factors must be studied thoroughly: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:

SECTION 1. That the legislative council is urged to assign to the
 appropriate study committee the topic of the factors contributing to the
 shift of the local property tax burden, including the following issues:

20142545



- 1 (1) Shifts in property taxes that result from property tax 2 abatements.
- 3 (2) Abatement claw-backs.
- 4 (3) Property tax deductions, exemptions, and credits that shift
- 5 the local property tax burden.
- 6 (4) Increased circuit breaker losses to local units that may result
  7 from property tax shifts.
- 8 (5) Increasing numbers of taxpayers that are claiming property
- 9 tax exemptions.

20142545

