



February 8, 2017

SENATE BILL No. 455

DIGEST OF SB 455 (Updated February 7, 2017 11:49 am - DI 73)

Citations Affected: IC 6-1.1; IC 16-41.

Synopsis: Tax administration of mobile homes. Establishes an optional procedure by which a county treasurer may sell a mobile home assessed as personal property at auction to the highest bidder in order to satisfy the amount owed by the owner for delinquent personal property taxes, penalties, and collection expenses attributable to the mobile home. Modifies the definition of "inventory" under the property tax code to also include certain mobile homes or manufactured homes that are held for lease by the owner of a mobile home community. Modifies the definition of the "owner" of tangible property in the property tax code to provide that the term means the owner designated as the grantee, buyer, or other equivalent term in the title document or a bureau of motor vehicles affidavit of sale or disposal, if a title document is ordinarily issued to an owner for that type of property. Specifies that a person owning a mobile home assessed as personal property on the assessment date of a year is liable for the taxes imposed for that year on the property. Requires a person to furnish certain information to the assessor within 30 days after the person places or allows a mobile home to be placed on land the person owns, possesses, or controls. Requires a person that operates a mobile home community to furnish certain information to the assessor within 30 days after: (1) the person places or allows a mobile home to be placed in the mobile home community; (2) a sale or lease of a mobile home previously held as inventory occurs; or (3) the status of a mobile home is changed to inventory. Provides that a county treasurer may not issue a permit to move or transfer the title to a mobile home unless the person requesting
(Continued next page)

Effective: July 1, 2017; January 1, 2018.

Head

January 12, 2017, read first time and referred to Committee on Tax and Fiscal Policy.
February 7, 2017, amended, reported favorably — Do Pass.

SB 455—LS 7194/DI 113



Digest Continued

the permit has a state issued title, a court order, or a bureau of motor vehicles affidavit of sale or disposal. Requires a person who is engaged to move a mobile home to visibly display the moving permit while the mobile home is in transit. Effective January 1, 2020, changes the information that the operator of a mobile home community must enter in the mobile home register of the mobile home community for each mobile home placed in the mobile home community.

SB 455—LS 7194/DI 113



February 8, 2017

First Regular Session 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

SENATE BILL No. 455

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 6-1.1-1-8.4, AS AMENDED BY P.L. 182-2009(ss),
2 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2018]: Sec. 8.4. (a) "Inventory" means:
4 (1) materials held for processing or for use in production;
5 (2) finished or partially finished goods of a manufacturer or
6 processor; and
7 (3) property held for sale in the ordinary course of trade or
8 business.
9 (b) The term includes:
10 (1) items that qualify as inventory under 50 IAC 4.2-5-1 (as
11 effective December 31, 2008); and
12 (2) subject to subsection (c), a mobile home or manufactured
13 home that:
14 (A) does not qualify as real property;
15 (B) is located in a mobile home community;
16 (C) is unoccupied; and
17 (D) is owned and held for sale **or lease** by the owner of the

SB 455—LS 7194/DI 113



1 mobile home community.

2 (c) Subsection (b)(2) applies regardless of whether the mobile home
3 that is held for sale **or lease** is new or was previously owned.

4 SECTION 2. IC 6-1.1-1-9, AS AMENDED BY P.L.101-2008,
5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JANUARY 1, 2018]: Sec. 9. (a) For purposes of this article, the
7 "owner" of tangible property shall be determined by using the rules
8 contained in this section.

9 (b) Except as otherwise provided in this section, the holder of the
10 legal title to personal property, or the legal title in fee to real property,
11 is:

- 12 (1) the owner of that property, **if a title document is not**
13 **ordinarily issued to an owner for that type of property; or**
14 **(2) the owner of that property who is designated as the**
15 **grantee, buyer, or other equivalent term in the title document**
16 **or bureau of motor vehicles affidavit of sale or disposal, if a**
17 **title document is ordinarily issued to an owner for that type**
18 **of property.**

19 (c) When title to tangible property passes on the assessment date of
20 any year, only the person obtaining title is the owner of that property on
21 the assessment date.

22 (d) When the mortgagee of real property is in possession of the
23 mortgaged premises, the mortgagee is the owner of that property.

24 (e) When personal property is security for a debt and the debtor is
25 in possession of the property, the debtor is the owner of that property.

26 (f) When a life tenant of real property is in possession of the real
27 property, the life tenant is the owner of that property.

28 (g) When the grantor of a qualified personal residence trust created
29 under United States Treasury Regulation 25.2702-5(c)(2) is:

- 30 (1) in possession of the real property transferred to the trust; and
31 (2) entitled to occupy the real property rent free under the terms
32 of the trust;

33 the grantor is the owner of that real property.

34 SECTION 3. IC 6-1.1-2-4 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 4. (a) The owner
36 of any real property on the assessment date of a year is liable for the
37 taxes imposed for that year on the property, unless a person holding,
38 possessing, controlling, or occupying any real property on the
39 assessment date of a year is liable for the taxes imposed for that year on
40 the property under a memorandum of lease or other contract with the
41 owner that is recorded with the county recorder before January 1, 1998.

42 (b) **Except for a mobile home assessed as personal property, a**



1 person holding, possessing, controlling, or occupying any personal
 2 property on the assessment date of a year is liable for the taxes imposed
 3 for that year on the property unless:

- 4 (1) the person establishes that the property is being assessed and
 5 taxed in the name of the owner; or
 6 (2) the owner is liable for the taxes under a contract with that
 7 person.

8 **A person owning a mobile home assessed as personal property on**
 9 **the assessment date of a year is liable for the taxes imposed for that**
 10 **year on the property.** When a person other than the owner pays any
 11 property taxes, as required by this section, that person may recover the
 12 amount paid from the owner, unless the parties have agreed to other
 13 terms in a contract.

14 (b) An owner on the assessment date of a year of real property that
 15 has an improvement or appurtenance that is:

- 16 (1) assessed as real property; and
 17 (2) owned, held, possessed, controlled, or occupied on the
 18 assessment date of a year by a person other than the owner of the
 19 land;

20 is jointly liable for the taxes imposed for the year on the improvement
 21 or appurtenance with the person holding, possessing, controlling, or
 22 occupying the improvement or appurtenance on the assessment date.

23 (c) An improvement or appurtenance to land that, on the assessment
 24 date of a year, is held, possessed, controlled, or occupied by a different
 25 person than the owner of the land may be listed and assessed separately
 26 from the land only if the improvement or appurtenance is held,
 27 possessed, controlled, or occupied under a memorandum of lease or
 28 other contract that is recorded with the county recorder before January
 29 1, 1998.

30 SECTION 4. IC 6-1.1-7-3, AS AMENDED BY P.L.146-2008,
 31 SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JANUARY 1, 2018]: Sec. 3. (a) A person who ~~permits~~ **places a mobile**
 33 **home or allows** a mobile home to be placed on any land which the
 34 person owns, possesses, or controls shall report that fact to the assessor
 35 of the township in which the land is located, or the county assessor if
 36 there is no township assessor for the township, within ~~ten (10)~~ **thirty**
 37 **(30)** days after the mobile home is placed on the land.

38 (b) **This subsection applies to a person that operates a mobile**
 39 **home community. In addition to the requirements of subsection (a),**
 40 **if a person to whom this subsection applies places a mobile home**
 41 **or allows a mobile home to be placed in the mobile home**
 42 **community, if a sale or lease of a mobile home previously held as**



1 inventory occurs, or if the status of a mobile home is changed to
 2 inventory, the person shall furnish the following information and
 3 other items to the assessor of the township in which the mobile
 4 home community is located, or the county assessor if there is no
 5 township assessor for the township, within thirty (30) days after
 6 the mobile home is placed in the mobile home community, the sale
 7 or lease of the mobile home occurs, or the change in status of the
 8 mobile home to inventory occurs:

9 (1) If applicable, notice of the sale or lease of the mobile home
 10 or the change in status of the mobile home to inventory.

11 (2) The name of the owner of the mobile home at the time the
 12 entry is made, as shown on the title to the mobile home.

13 (3) The vehicle identification number of the mobile home.

14 (4) A copy of the title held by the owner of the mobile home at
 15 the time the entry is made, or, if no title exists:

16 (A) a petition filed with a court requesting an order by the
 17 court for the title of the mobile home; or

18 (B) a bureau of motor vehicles affidavit of sale or disposal.

19 (5) A copy of the most recent permit issued to the owner of the
 20 mobile home or issued under section 10 of this chapter, if
 21 applicable.

22 (c) The ~~ten (10)~~ **thirty (30)** day period specified in subsections (a)
 23 and (b) commences the day after the day that the mobile home is
 24 placed upon the land.

25 SECTION 5. IC 6-1.1-7-10, AS AMENDED BY P.L.198-2016,
 26 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JANUARY 1, 2018]: Sec. 10. (a) This section does not apply to a
 28 mobile home that is offered for sale at auction under IC 9-22-1.5,
 29 **IC 9-22-1.7, or IC 6-1.1-23.5** for the transfer resulting from the
 30 auction.

31 (b) A mobile home may not be moved from one (1) location to
 32 another unless the owner **or the owner's agent** obtains a permit to
 33 move the mobile home from the county treasurer.

34 (c) The bureau of motor vehicles may not:

35 (1) transfer the title to a mobile home; or

36 (2) change names in any manner on the title to a mobile home;
 37 unless the owner **or the owner's agent** holds a valid permit to transfer
 38 the title that was issued by the county treasurer **and includes the**
 39 **county treasurer's embossed seal.**

40 (d) A county treasurer shall issue a permit which is required to
 41 either move, or transfer the title to, a mobile home if the taxes, special
 42 assessments, interest, penalties, judgments, and costs that are due and



1 payable on the mobile home have been paid **and the person**
 2 **requesting the permit has a state issued title, a court order, or a**
 3 **bureau of motor vehicles affidavit of sale or disposal.** The county
 4 treasurer shall issue the permit not later than two (2) business days
 5 (excluding weekends and holidays) after the date the completed permit
 6 application is received by the county treasurer. The permit shall state
 7 the date it is issued.

8 (e) After issuing a permit to move a mobile home under subsection
 9 (d), a county treasurer shall notify the township assessor of the
 10 township to which the mobile home will be moved, or the county
 11 assessor if there is no township assessor for the township, that the
 12 permit to move the mobile home has been issued.

13 (f) A permit to move, or transfer title to, a mobile home that is
 14 issued under this section expires ninety (90) days after the date the
 15 permit is issued. The permit is invalid after the permit expires. If the
 16 owner wishes to move, or transfer title to, the mobile home after the
 17 permit has expired, the owner **or the owner's agent** must obtain a new
 18 permit under this section.

19 (g) **A county treasurer is not liable for the county treasurer's**
 20 **good faith efforts to collect taxes that are due and payable for a**
 21 **mobile home. Good faith efforts include the refusal to issue a**
 22 **permit under subsection (d) until all property taxes that are due**
 23 **and payable for a mobile home are paid to the county treasurer.**

24 SECTION 6. IC 6-1.1-7-11, AS AMENDED BY P.L.198-2016,
 25 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 2018]: Sec. 11. (a) A person who is engaged to move a
 27 mobile home may not provide that service unless the owner presents
 28 the mover with a permit to move the mobile home and the permit is
 29 dated not more than ninety (90) days before the date of the proposed
 30 move. The mover shall ~~retain possession of~~ **visibly display** the permit
 31 while the mobile home is in transit.

32 (b) The mover shall return the permit to the owner of the mobile
 33 home when the move is completed.

34 SECTION 7. IC 6-1.1-23-0.1 IS ADDED TO THE INDIANA
 35 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 36 [EFFECTIVE JULY 1, 2017]: **Sec. 0.1. After December 31, 2017, a**
 37 **county treasurer may collect delinquent property taxes, penalties,**
 38 **and collection expenses that are attributable to a mobile home**
 39 **assessed as personal property by using the procedures of this**
 40 **chapter or IC 6-1.1-23.5. However, after a county treasurer has**
 41 **initiated an action under this chapter or IC 6-1.1-23.5 to collect the**
 42 **delinquent property taxes, penalties, and collection expenses owed**



1 by a taxpayer for a mobile home assessed as personal property, the
 2 county treasurer shall continue to use the procedures of the
 3 chapter under which the action was initiated until the delinquent
 4 property taxes, penalties, and collection expenses are paid in full or
 5 the mobile home is sold or otherwise disposed of.

6 SECTION 8. IC 6-1.1-23.5 IS ADDED TO THE INDIANA CODE
 7 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 8 JANUARY 1, 2018]:

9 **Chapter 23.5. Collection of Delinquent Personal Property Taxes**
 10 **Attributable to a Mobile Home**

11 **Sec. 1. Subject to IC 6-1.1-23-0.1, a county treasurer may elect**
 12 **to use the procedures of this chapter to collect delinquent personal**
 13 **property taxes, penalties, and collection expenses that are**
 14 **attributable to a mobile home assessed as personal property.**

15 **Sec. 2. The following definitions apply throughout this chapter:**

16 (1) "County executive" means the following:

17 (A) In a county not containing a consolidated city, the
 18 county executive or the county executive's designee.

19 (B) In a county containing a consolidated city, the
 20 executive of the consolidated city.

21 (2) "Substantial property interest of record" means title to or
 22 an interest in a mobile home possessed by a person and:

23 (A) issued by the bureau of motor vehicles;

24 (B) filed with the secretary of state;

25 (C) recorded in the office of a county recorder; or

26 (D) available for inspection in the office of a circuit court
 27 clerk.

28 (3) "Tentative auction list" refers to a list prepared by a
 29 county treasurer under section 4 of this chapter and amended
 30 from time to time in the manner prescribed by this chapter.

31 **Sec. 3. (a) With respect to the collection of delinquent personal**
 32 **property taxes under this chapter, the county treasurer shall**
 33 **charge the following collection expenses to each delinquent**
 34 **taxpayer:**

35 (1) For making a demand:

36 (A) by registered or certified mail, eight dollars (\$8); or

37 (B) by some means other than registered or certified mail,
 38 five dollars (\$5).

39 (2) For selling personal property, ten percent (10%) of the
 40 sale price.

41 (3) For advertising a sale, the legal rates for advertising.

42 (4) For transfer and storage of personal property, the actual



1 expense incurred.

2 **(5) Other reasonable expenses of collection, including:**

3 **(A) title search expenses;**

4 **(B) uniform commercial code search expenses; and**

5 **(C) reasonable attorney's fees or court costs incurred:**

6 **(i) in the collection process;**

7 **(ii) due to a court order; or**

8 **(iii) due to an order of the treasurer.**

9 **(b) The fees collected under this section are the property of the**
 10 **county and shall be deposited in the county general fund. The**
 11 **collection expenses incurred in connection with the levy upon and**
 12 **sale of personal property shall be paid from the county general**
 13 **fund without prior appropriation.**

14 **Sec. 4. Annually, after May 10 and before August 1, each county**
 15 **treasurer shall prepare a tentative auction list of taxpayers who:**

16 **(1) own a mobile home assessed as personal property that is**
 17 **located in the county; and**

18 **(2) owe delinquent personal property taxes attributable to the**
 19 **mobile home that:**

20 **(A) were first due and payable before January 1 of the**
 21 **year in which the tentative auction list is being prepared;**

22 **(B) exceed twenty-five dollars (\$25); and**

23 **(C) the county treasurer elects to collect using the**
 24 **procedures of this chapter.**

25 **Sec. 5. (a) After a county treasurer prepares the tentative**
 26 **auction list under section 4 of this chapter, the county treasurer**
 27 **shall serve a written demand upon each taxpayer on the list. The**
 28 **written demand may be served upon the taxpayer:**

29 **(1) by certified mail;**

30 **(2) in person by the county treasurer or the county treasurer's**
 31 **agent; or**

32 **(3) by proof of certificate of mailing.**

33 **(b) A written demand issued under subsection (a) must include**
 34 **the following:**

35 **(1) A statement that the taxpayer is delinquent in the payment**
 36 **of personal property taxes that are attributable to a mobile**
 37 **home assessed as personal property.**

38 **(2) The amount of the delinquent taxes.**

39 **(3) The penalties due on the delinquent taxes.**

40 **(4) The collection expenses that the taxpayer owes.**

41 **(5) A statement that if the sum of the delinquent taxes,**
 42 **penalties, and collection expenses are not paid within sixty**



1 (60) days after the date the demand is made, the county
2 treasurer may seek a judgment against the taxpayer in a court
3 with jurisdiction.

4 (6) A statement that if a judgment is entered against the
5 taxpayer for failure to pay delinquent personal property
6 taxes, penalties, and collection expenses attributable to a
7 mobile home assessed as personal property, the county
8 treasurer may offer the taxpayer's mobile home for sale at
9 auction to the highest bidder to satisfy the total amount due
10 plus the additional collection expenses incurred unless the
11 taxpayer:

12 (A) pays in full the taxpayer's delinquent personal
13 property taxes, penalties, and collection expenses that are
14 attributable to the taxpayer's mobile home; or

15 (B) enters into an installment agreement with the county
16 treasurer to pay the taxpayer's delinquent personal
17 property taxes, penalties, and collection expenses that are
18 attributable to the taxpayer's mobile home;

19 before the auction is held.

20 (7) A statement of the tentative date on which the county
21 treasurer expects to conduct the auction.

22 **Sec. 6.** A county treasurer may enter into an agreement with a
23 taxpayer on the tentative auction list under section 4 of this chapter
24 that allows the taxpayer to pay the taxpayer's delinquent personal
25 property taxes, penalties, and collection expenses in installments.

26 **Sec. 7.** If a taxpayer:

27 (1) pays in full the taxpayer's delinquent personal property
28 taxes, penalties, and collection expenses that are attributable
29 to the taxpayer's mobile home; or

30 (2) enters into an agreement with the county treasurer under
31 section 6 of this chapter;

32 before the mobile home is sold at auction under section 15 of this
33 chapter, the county treasurer shall remove the corresponding entry
34 for that taxpayer and mobile home from the tentative auction list
35 under section 4 of this chapter or, if a judgment has already been
36 obtained under section 14 of this chapter, withdraw the taxpayer's
37 mobile home from the auction to be conducted under section 15 of
38 this chapter.

39 **Sec. 8.** (a) Each year, the county executive or the county
40 executive's designee may:

41 (1) after January 1; and

42 (2) not later than sixty (60) days after the county treasurer



1 issues a written demand under section 5 of this chapter;
 2 certify to the county treasurer that a mobile home is not suitable
 3 for tax sale. The certification must identify the names and
 4 addresses of each person with a substantial property interest of
 5 record. When making the application for judgment under section
 6 13 of this chapter, the county treasurer shall include a list of the
 7 mobile homes certified as not suitable for tax sale and the names
 8 and addresses of each person with a substantial property interest
 9 of record in the certified mobile homes that was provided to the
 10 county treasurer with the certification.

11 (b) Not later than ten (10) days after making the certification as
 12 provided in subsection (a), the county executive or the county
 13 executive's designee shall provide a notice to each person with a
 14 substantial property interest of record in the mobile home, stating
 15 the following:

- 16 (1) The make and model of the mobile home.
- 17 (2) The street address, if any, or a common description of the
 18 real property at which the mobile home was last known to be
 19 located.
- 20 (3) That the mobile home has been certified as not suitable for
 21 tax sale.
- 22 (4) That the court will hear and determine the issue before the
 23 tax sale.
- 24 (5) That if the court determines that the mobile home is not
 25 suitable for tax sale, the mobile home will not be offered for
 26 sale at the tax sale.

27 Sec. 9. (a) At least sixty (60) days after the date on which the
 28 written demands are issued by a county treasurer under section 5
 29 of this chapter, the county treasurer shall prepare a notice in
 30 accordance with this section that declares the county treasurer's
 31 intention to sell the mobile homes on the tentative auction list
 32 under section 4 of this chapter.

33 (b) The notice required by subsection (a) must contain the
 34 following:

- 35 (1) A list of mobile homes eligible for sale under this chapter.
- 36 (2) A statement that the mobile homes included in the list will
 37 be sold at public auction to the highest bidder.
- 38 (3) A statement, for informational purposes only, of the last
 39 known location of each mobile home by street address, if any,
 40 and lot number, if any.
- 41 (4) A statement that the county does not warrant the accuracy
 42 of the street address and lot number at which the mobile



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- home was last known to be located.
- (5) A statement indicating:
 - (A) the name of the owner of each mobile home with a single owner; or
 - (B) the name of at least one (1) of the owners of each mobile home with multiple owners.
- (6) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, which must include the following:
 - (A) A statement:
 - (i) that the county treasurer will apply on or after a date designated in the notice for a court judgment against the mobile homes for an amount that is not less than the amount of the delinquent personal property taxes, penalties, and collection expenses attributable to the mobile homes, and for an order to sell the mobile homes at public auction to the highest bidder.
 - (B) A statement that any defense to the application for judgment must be:
 - (i) filed with the court; and
 - (ii) served on the county treasurer;
 before the date designated as the earliest date on which the application for judgment may be filed.
 - (C) A statement that the county treasurer is entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.
 - (D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised public auction date and that the court will determine any defenses to the application for judgment at the hearing.
 - (7) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all mobile homes have been offered for sale.
 - (8) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.
 - (9) A statement that if the mobile home is sold for an amount that exceeds the sum of the delinquent personal property



1 taxes, penalties, and collection expenses attributable to the
2 mobile home, the owner of record of the mobile home who is
3 divested of ownership at the time the mobile home is sold may
4 have a right to the amount of the sales price minus the amount
5 remaining after the delinquent property taxes, penalties, and
6 collection expenses are paid.

7 **Sec. 10. (a)** After preparing the notice described under section
8 **9** of this chapter, the county treasurer shall do the following:

9 (1) Post a copy of the notice at a public place of posting in the
10 county courthouse or in another public county building at
11 least thirty (30) days before the earliest date on which the
12 application for judgment may be made.

13 (2) Publish the notice once in accordance with IC 5-3-1-4 at
14 least thirty (30) days before the earliest date on which the
15 application for judgment may be made. The expenses of this
16 publication shall be paid out of the county general fund
17 without prior appropriation.

18 (3) Publish a notice twice in accordance with IC 5-3-1-4 at the
19 following times stating that the complete listing of mobile
20 homes eligible for sale at auction under this chapter is
21 available on the Internet web site of the county government or
22 the county government's contractor:

23 (A) The first time at least seven (7) days after the
24 publication of the notice required under subdivision (2).

25 (B) The second time at least seven (7) days after the
26 publication of the notice required under clause (A).

27 (4) At least thirty (30) days before the earliest date on which
28 the application for judgment may be made, the county
29 treasurer shall mail a copy of the notice described under
30 section 9 of this chapter by certified mail, return receipt
31 requested, to any party having a substantial property interest
32 of record.

33 (b) The notices mailed under this section are considered
34 sufficient notice of the intended application for judgment and of
35 the sale of mobile homes under the order of the court.

36 (c) For mobile homes that are not sold when initially offered for
37 sale under this chapter, the county treasurer may omit the
38 descriptions of the mobile homes specified in section 9(b)(1) and
39 9(b)(3) of this chapter for those mobile homes when they are for
40 sale at a subsequent auction if:

41 (1) the county treasurer includes in the notice a statement that
42 descriptions of those mobile homes are available on the



1 Internet web site of the county government or the county
 2 government's contractor and the information may be
 3 obtained in an alternative form from the county treasurer
 4 upon request; and

5 (2) the descriptions of those mobile homes eligible for sale a
 6 second or subsequent time are made available on the Internet
 7 web site of the county government or the county government's
 8 contractor and may be obtained from the county treasurer in
 9 an alternative form upon request in accordance with section
 10 11 of this chapter.

11 Sec. 11. (a) This section applies to a request for information in
 12 an alternative form under this chapter in those circumstances in
 13 which a county treasurer may omit descriptions of mobile homes
 14 from a published notice of sale under this chapter if the county
 15 treasurer makes the information available on the Internet web site
 16 of the county government or the county government's contractor
 17 and in an alternative form upon request.

18 (b) A person who requests information in an alternative form
 19 concerning descriptions of mobile homes to which this section
 20 applies may specify whether the person prefers to receive the
 21 information in an electronic format, on a digital storage medium,
 22 or in printed form. A county treasurer who has a duty under this
 23 chapter to make the information available in an alternative form
 24 upon request shall furnish the information in the alternative form
 25 specified by the requesting person.

26 Sec. 12. (a) At least twenty-one (21) days before the earliest date
 27 on which the application for judgment and order for sale of mobile
 28 homes eligible for sale may be made, the county treasurer shall
 29 send a notice of the sale by certified mail, return receipt requested,
 30 and by first class mail to:

31 (1) the owner of record of the mobile home with a single
 32 owner; or

33 (2) at least one (1) of the owners, as of the date that the
 34 tentative auction list is initially prepared under section 4 of
 35 this chapter, of a mobile home with multiple owners;

36 at the last address of the owner for the property as indicated in the
 37 records of the assessor of the township in which the mobile home
 38 community is located, or the county assessor if there is no township
 39 assessor for the township, on the date that the tentative auction list
 40 is initially prepared under section 4 of this chapter. If both notices
 41 are returned, the county treasurer shall take an additional
 42 reasonable step to notify the property owner, if the county



1 treasurer determines that an additional reasonable step to notify
 2 the property owner is practical. The county treasurer shall prepare
 3 the notice in the form prescribed by the department of local
 4 government finance. The notice must set forth the make and model
 5 of the mobile home and a street address, if any, or other common
 6 description of the property other than a legal description where the
 7 mobile home was last known to be located. The notice must include
 8 the statement set forth in section 5(b)(6) of this chapter. The county
 9 treasurer must present proof of this mailing to the court along with
 10 the application for judgment and order for sale.

11 (b) Failure by an owner to receive or accept the notice required
 12 by this section does not affect the validity of the judgment and
 13 order for sale.

14 (c) The notice required under this section is considered
 15 sufficient if the notice is mailed to the address or addresses
 16 required by this section.

17 Sec. 13. (a) On the day on which the application for judgment
 18 and order for sale is made, the county treasurer shall correct the
 19 tentative auction list under section 4 of this chapter, removing
 20 mobile homes for which all delinquencies have been paid or
 21 installment agreements have been entered into, and shall make and
 22 subscribe an affidavit in substantially the following form:

23 State of Indiana)
 24) ss
 25 County of _____)

26 I, _____, treasurer of the county of _____, do
 27 solemnly affirm that the foregoing is a true and correct list of the
 28 mobile homes assessed as personal property within the county of
 29 _____ upon which have remained delinquent uncollected
 30 taxes, penalties, and costs, as required by law for the time periods
 31 set forth, to the best of my knowledge and belief.

32 _____
 33 County Treasurer
 34 Dated _____

35 I, _____, treasurer of the county of _____, do
 36 solemnly affirm that notice of the application for judgment and
 37 order for sale was mailed via certified mail, return receipt
 38 requested, to the owners on the foregoing list, and publication
 39 made, as required by law.

40 _____
 41 County Treasurer
 42 Dated _____



1 (b) Annually, each county treasurer shall make application for
2 judgment and order for sale. The county treasurer shall make the
3 application as one (1) cause of action to a court with jurisdiction.
4 The application must include the names of at least one (1) of the
5 owners of each mobile home, the dates of mailing of the notice
6 required by section 12 of this chapter, as applicable, the dates of
7 publication required by section 10 of this chapter, and the affidavit
8 and corrected tentative auction list as provided in subsection (a).

9 (c) Any objection to the application for judgment and order of
10 sale shall be filed with the court on or before the earliest date on
11 which the application may be made as set forth in the notice
12 required under section 9 of this chapter. The county treasurer for
13 the county where the mobile home is located is entitled to receive
14 all pleadings, motions, petitions, and other filings related to an
15 objection to the application for judgment and order of sale.

16 Sec. 14. (a) At least fifteen (15) days before the advertised date
17 of the auction, the court shall examine the list of mobile homes as
18 provided under section 13 of this chapter. At least three (3) days
19 before the advertised date of the tax sale, the court shall enter
20 judgment for those taxes, penalties, and costs that appear to be
21 due. This judgment is considered a judgment against each taxpayer
22 for the taxpayer's delinquent personal property taxes, penalties,
23 and collection expenses that are attributable to the taxpayer's
24 mobile home. The affidavit provided under section 13 of this
25 chapter is prima facie evidence of delinquency for purposes of
26 proceedings under this section. The court shall also direct the clerk
27 to prepare and enter an order for the sale of those mobile homes
28 against which judgment is entered.

29 (b) If written objections are timely filed, the court shall conduct
30 a hearing on the written objections at least seven (7) days before
31 the advertised date of the auction. At the hearing, the court shall
32 hear any defense offered by any person interested in any of the
33 mobile homes to the entry of judgment against the person, hear
34 and determine the matter in a summary manner, without
35 pleadings, and enter its judgment. The court shall enter a judgment
36 under this subsection at least three (3) days before the advertised
37 date of the auction. The objection must be in writing, and no
38 person may offer any defense unless the writing specifying the
39 objection is accompanied by an original or a duplicate tax receipt
40 or other supporting documentation. At least seven (7) days before
41 the date set for the hearing, notice of the date, time, and place of
42 the hearing shall be provided by the court to the following:



- 1 **(1) Any person filing a defense to the application for judgment**
2 **and order of sale.**
- 3 **(2) Any person with a substantial property interest of record**
4 **in a property certified not suitable for tax sale under section**
5 **8 of this chapter.**
- 6 **(c) If judgment is entered in favor of the respondent under these**
7 **proceedings or if judgment is not entered for any particular mobile**
8 **home because of an unresolved objection made under subsection**
9 **(b), the court shall remove that mobile home from the tentative**
10 **auction list prepared under section 4 of this chapter.**
- 11 **(d) A judgment and order for sale must contain the final listing**
12 **of affected mobile homes and the name of at least one (1) of the**
13 **owners of each mobile home, and must state in substantially the**
14 **following form:**
- 15 **"Whereas, notice has been given of the intended application**
16 **for a judgment against the owners of these mobile homes, and**
17 **no sufficient defense has been made or cause has been shown**
18 **why judgment should not be entered against the owners of**
19 **these mobile homes for taxes, and personal property penalties,**
20 **and costs due and unpaid on them, therefore it is considered**
21 **by the court that judgment is hereby entered against the**
22 **owners of the below listed mobile homes in favor of the state**
23 **of Indiana for the amount of taxes, penalties, and costs due**
24 **severally on them; and it is ordered by the court that the**
25 **several mobile homes be sold as the law directs. Payments for**
26 **taxes, penalties, and costs made after this judgment but before**
27 **the sale shall reduce the judgment accordingly."**
- 28 **(e) Except as provided in section 7 of this chapter, the order of**
29 **the court constitutes the list of mobile homes that shall be offered**
30 **for sale under section 15 of this chapter.**
- 31 **(f) The court that enters judgment under this section shall retain**
32 **exclusive continuing supervisory jurisdiction over all matters and**
33 **claims relating to the auction.**
- 34 **(g) No error or informality in the proceedings of any of the**
35 **officers connected with the assessment, levying, or collection of the**
36 **taxes that does not affect the substantial justice of the tax itself**
37 **shall invalidate or in any manner affect the tax or the assessment,**
38 **levying, or collection of the tax.**
- 39 **(h) Any irregularity, informality, omission, or defective act of**
40 **one (1) or more officers connected with the assessment or levying**
41 **of the taxes may be, in the discretion of the court, corrected,**
42 **supplied, and made to conform to law by the court, or by the**



1 officer (in the presence of the court).

2 (i) At the hearing required by subsection (b), the court shall
3 hear and determine whether properties certified by the county
4 executive under section 8 of this chapter are not suitable for tax
5 sale. The court shall determine a property to be not suitable for tax
6 sale if the property:

7 (1) contains hazardous waste or another environmental
8 hazard;

9 (2) has deteriorated to the extent that it can no longer provide
10 suitable protection from the elements and can no longer be
11 used as a primary place of residence; or

12 (3) has little or no value as a structure to be rehabilitated for
13 use as a primary place of residence.

14 for which the cost of abatement, remediation, or rehabilitation
15 would exceed the fair market value of the mobile home. If such a
16 determination is made, the owner of the real property on which the
17 mobile home is placed may proceed on behalf of and in place of the
18 title owner under IC 6-1.1-7-15.

19 (j) The judgment and order for sale described in subsection (d)
20 must also identify any mobile homes that the court determines are
21 not suitable for tax sale. Judgment shall be entered against these
22 properties as provided in this section, but an order for the sale of
23 these properties may not be entered. As to these properties, the
24 judgment and order shall state in substantially the following form:

25 "Whereas, this court having entered judgment against the
26 owners of these mobile homes, and the court having found
27 that these properties are not suitable for tax sale, it is ordered
28 that, notwithstanding the aforementioned judgment and
29 order, the following tracts shall not be offered for sale under
30 IC 6-1.1-23.5-15."

31 Sec. 15. (a) Except as provided in section 7 of this chapter, the
32 county treasurer shall, at the time and place designated in the
33 notice, sell at public auction to the highest bidder each mobile
34 home that is specified in the order for sale. The county treasurer
35 shall keep a record of all sales in the form prescribed by the state
36 board of accounts. The proceeds of the sale shall be paid into the
37 county treasury and applied as follows:

38 (1) First, to the collection expenses.

39 (2) Second, to the payment of the delinquent taxes and
40 penalties.

41 (3) Third, to the payment of other tax delinquencies of the
42 taxpayer in the order provided in subsection (b).



- 1 **(4) Fourth, to the payments of any amounts owed to the owner**
 2 **of a mobile home community under IC 16-41-27-29.**
 3 **(5) Fifth, any balance remaining shall be paid to the mobile**
 4 **home sale surplus fund.**
 5 **(b) Any surplus funds to be applied to the other delinquent taxes**
 6 **of a taxpayer under subsection (a)(3) shall be applied as follows:**
 7 **(1) First, to the payment of delinquent personal property taxes**
 8 **owed in the county by the taxpayer.**
 9 **(2) Second, to the payment of delinquent real property taxes**
 10 **owed in the county by the taxpayer.**
 11 **(3) Third, to the payment of delinquent personal property**
 12 **taxes owed by the taxpayer and certified from another county.**
 13 **(c) The:**
 14 **(1) owner of record of a mobile home assessed as personal**
 15 **property at the time the mobile home was placed on the**
 16 **tentative auction list under section 4 of this chapter, if the**
 17 **owner of record at the time the mobile home was placed on**
 18 **the tentative auction list retained ownership of the mobile**
 19 **home until the mobile home was sold under this chapter; or**
 20 **(2) purchaser under this chapter of the mobile home assessed**
 21 **as personal property or the purchaser's assignee, if the owner**
 22 **of record at the time the mobile home was placed on the**
 23 **tentative auction list sold the mobile home to a person other**
 24 **than the purchaser under this chapter before the sale of the**
 25 **mobile home under this chapter;**
 26 **may file a verified claim for money that is deposited in the mobile**
 27 **home sale surplus fund. If the claim is approved by the county**
 28 **auditor and the county treasurer, the county auditor shall issue a**
 29 **warrant to the claimant for the amount due.**
 30 **(d) If the person who claims money deposited in the mobile**
 31 **home sale surplus fund under subsection (a) is a person other than**
 32 **a person described in subsection (c), the county auditor may issue**
 33 **a warrant to the person only as directed by the court having**
 34 **jurisdiction over the sale of the mobile home assessed as personal**
 35 **property for which the surplus claim is made.**
 36 **(e) A court may direct the issuance of a warrant only:**
 37 **(1) on petition by the claimant; and**
 38 **(2) within three (3) years after the date of sale under this**
 39 **chapter of the mobile home assessed as personal property.**
 40 **(f) If an amount applied to taxes under this section is later paid**
 41 **out of the county general fund to the purchaser or the purchaser's**
 42 **successor due to the invalidity of the sale, all the taxes shall be**



1 reinstated and recharged to the tax duplicate and collected in the
 2 same manner as if the mobile home assessed as personal property
 3 had not been offered for sale.

4 (g) When a refund is made to any purchaser or purchaser's
 5 successor by reason of the invalidity of a sale, the county auditor
 6 shall, at the December settlement immediately following the
 7 refund, deduct the amount of the refund from the gross collections
 8 in the taxing district in which the land lies and shall pay that
 9 amount into the county general fund.

10 Sec. 16. If a person who purchases a mobile home assessed as
 11 personal property in a sale under this chapter fails to pay the bid,
 12 the county treasurer shall offer the mobile home for sale again. A
 13 purchaser who fails to pay the bid shall pay a civil penalty in an
 14 amount equal to twenty-five percent (25%) of the bid. The
 15 prosecuting attorney of the county in which the sale was conducted
 16 shall initiate an action in the name of the state treasurer to recover
 17 the civil penalty. A civil penalty collected under this section shall
 18 be deposited in the county general fund.

19 Sec. 17. If a mobile home assessed as personal property is
 20 offered for sale under this chapter and an amount is received that
 21 is less than the sum of delinquent property taxes, penalties, and
 22 collection expenses that are attributable to the mobile home, the
 23 county treasurer shall:

- 24 (1) prepare the information in the form of a court order; and
- 25 (2) present the information to the court described in section
- 26 14(f) of this chapter;

27 for the court's authorization to remove the unpaid amounts from
 28 the tax duplicate.

29 Sec. 18. (a) Whenever:

- 30 (1) a mobile home assessed as personal property is offered for
- 31 sale under this chapter; and
- 32 (2) no bid is received;

33 the county auditor shall prepare a certified statement of the actual
 34 collection costs incurred by the county.

35 (b) The county auditor shall place the amount specified in the
 36 certified statement prepared under subsection (a) on the tax
 37 duplicate of the mobile home assessed as personal property that is
 38 offered but not sold at the sale. The amount shall be collected as
 39 personal property taxes are collected and paid into the county
 40 general fund.

41 Sec. 19. (a) This section applies to the following:

- 42 (1) A person who:



- 1 (A) owns a fee interest, a life estate interest, or the
 2 equitable interest of a contract purchaser in an unsafe
 3 building or unsafe premises; and
 4 (B) is subject to an order issued under IC 36-7-9-5(a)(2),
 5 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5)
 6 regarding which the conditions set forth in
 7 IC 36-7-9-10(a)(1) through IC 36-7-9-10(a)(4) exist.
- 8 (2) A person who:
 9 (A) owns a fee interest, a life estate interest, or the
 10 equitable interest of a contract purchaser in an unsafe
 11 building or unsafe premises; and
 12 (B) is subject to an order issued under IC 36-7-9-5(a),
 13 other than an order issued under IC 36-7-9-5(a)(2),
 14 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5),
 15 regarding which the conditions set forth in
 16 IC 36-7-9-10(b)(1) through IC 36-7-9-10(b)(4) exist.
- 17 (3) A person who is the defendant in a court action brought
 18 under IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21,
 19 or IC 36-7-9-22 that has resulted in a judgment in favor of the
 20 plaintiff and the unsafe condition that caused the action to be
 21 brought has not been corrected.
- 22 (4) A person who has any of the following relationships to a
 23 person, partnership, corporation, or legal entity described in
 24 subdivision (1), (2), or (3):
 25 (A) A partner of a partnership.
 26 (B) An officer or majority stockholder of a corporation.
 27 (C) The person who directs the activities or has a majority
 28 ownership in a legal entity other than a partnership or
 29 corporation.
- 30 (5) A person who owes:
 31 (A) delinquent taxes;
 32 (B) special assessments;
 33 (C) penalties;
 34 (D) interest; or
 35 (E) costs directly attributable to a previous tax sale;
 36 on a mobile home assessed as personal property that is on the
 37 tentative auction list.
- 38 (6) A person who owns a fee interest, a life estate interest, or
 39 the equitable interest of a contract purchaser in a vacant or
 40 abandoned structure subject to an enforcement order under
 41 IC 32-30-6, IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court
 42 order under IC 36-7-37.



- 1 **(7) A person who is an agent of the person described in this**
2 **subsection.**
- 3 **(b) A person subject to this section may not purchase a mobile**
4 **home assessed as personal property that is offered for sale under**
5 **this chapter. However, this section does not prohibit a person from**
6 **bidding on a mobile home assessed as personal property that is**
7 **owned by the person and offered for sale under this chapter.**
- 8 **(c) The county treasurer shall require each person who will be**
9 **bidding at a sale conducted under this chapter to sign a statement**
10 **in a form substantially similar to the following:**
- 11 **"Indiana law prohibits a person who owes delinquent taxes,**
12 **special assessments, penalties, interest, or costs directly**
13 **attributable to a mobile home assessed as personal property**
14 **that was acquired in a previous sale under IC 6-1.1-23.5 from**
15 **purchasing a mobile home assessed as personal property at a**
16 **tax sale. I hereby affirm under the penalties for perjury that**
17 **I do not owe delinquent taxes, special assessments, penalties,**
18 **interest, costs directly attributable to a mobile home assessed**
19 **as personal property that was acquired in a previous tax sale,**
20 **amounts from a final adjudication in favor of a political**
21 **subdivision, any civil penalties imposed for the violation of a**
22 **building code or county ordinance, or any civil penalties**
23 **imposed by a county health department. Further, I hereby**
24 **acknowledge that any successful bid I make in violation of this**
25 **statement is subject to forfeiture. In the event of forfeiture,**
26 **the amount by which my bid exceeds the minimum bid on the**
27 **mobile home assessed as personal property, if any, shall be**
28 **applied to the delinquent taxes, special assessments, penalties,**
29 **interest, costs, judgments, or civil penalties I owe."**
- 30 **(d) If a person purchases a mobile home assessed as personal**
31 **property that the person was not eligible to purchase under this**
32 **section, the sale of the property is subject to forfeiture. If the**
33 **county treasurer determines or is notified not more than six (6)**
34 **months after the date of the sale that the sale of the property**
35 **should be forfeited, the county treasurer shall:**
- 36 **(1) notify the person in writing that the sale is subject to**
37 **forfeiture if the person does not pay the amounts that the**
38 **person owes within thirty (30) days of the notice;**
39 **(2) if the person does not pay the amounts that the person**
40 **owes within thirty (30) days after the notice, apply the surplus**
41 **amount of the person's bid to the person's delinquent taxes,**
42 **special assessments, penalties, and interest; and**



- 1 **(3) remit the amounts owed from a final adjudication or civil**
 2 **penalties in favor of a political subdivision to the appropriate**
 3 **political subdivision.**
- 4 **(e) A county treasurer may decline to forfeit a sale under this**
 5 **section because of inadvertence or mistake, lack of actual**
 6 **knowledge by the bidder, substantial harm to other parties with**
 7 **interests in the mobile home assessed as personal property, or**
 8 **other substantial reasons. If the treasurer declines to forfeit a sale,**
 9 **the treasurer shall:**
- 10 **(1) prepare a written statement explaining the reasons for**
 11 **declining to forfeit the sale; and**
- 12 **(2) retain the written statement as an official record.**
- 13 **Sec. 20. (a) This section applies to the following:**
- 14 **(1) A business association that:**
- 15 **(A) has not obtained a certificate of authority from, or**
 16 **registered with, the secretary of state in accordance with**
 17 **the procedures described in IC 23, as applicable; or**
- 18 **(B) has obtained a certificate of authority from, or**
 19 **registered with, the secretary of state in accordance with**
 20 **the procedures described in IC 23, as applicable, but is not**
 21 **in good standing in Indiana as determined by the secretary**
 22 **of state.**
- 23 **(2) A person who is an agent of a person described in this**
 24 **subsection.**
- 25 **(b) As used in this section, "business association" means a**
 26 **corporation, professional corporation, nonprofit corporation,**
 27 **limited liability company, partnership, or limited partnership.**
- 28 **(c) A person subject to this section may not purchase a mobile**
 29 **home assessed as personal property that is offered for sale under**
 30 **this chapter. However, this section does not prohibit a person from**
 31 **bidding on a mobile home assessed as personal property that is**
 32 **owned by the person and offered for sale under this chapter.**
- 33 **(d) If a person purchases a mobile home assessed as personal**
 34 **property that the person was not eligible to purchase under this**
 35 **section, the sale of the property is subject to forfeiture. If the**
 36 **county treasurer determines or is notified not more than six (6)**
 37 **months after the date of the sale that the sale of the property**
 38 **should be forfeited under this section, the county treasurer shall:**
- 39 **(1) notify the person in writing that the sale is subject to**
 40 **forfeiture within thirty (30) days after the notice if:**
- 41 **(A) the person does not obtain a certificate of authority**
 42 **from, or register with, the secretary of state in accordance**



1 with the procedures described in IC 23, as applicable; or
 2 (B) the person does not otherwise cure the noncompliance
 3 that is the basis of the person's failure to be in good
 4 standing in Indiana as determined by the secretary of
 5 state; and

6 (2) if the person does not meet the conditions described in
 7 subdivision (1) within thirty (30) days after the notice, refund
 8 the surplus amount of the person's bid to the person.

9 (e) A county treasurer may decline to forfeit a sale under this
 10 section because of inadvertence or mistake, lack of actual
 11 knowledge by the bidder, substantial harm to other parties with
 12 interests in the tract or item of real property, or other substantial
 13 reasons. If the treasurer declines to forfeit a sale, the treasurer
 14 shall:

15 (1) prepare a written statement explaining the reasons for
 16 declining to forfeit the sale; and

17 (2) retain the written statement as an official record.

18 **Sec. 21. Duties of a county treasurer or county auditor under**
 19 **this chapter that are the responsibility of the respective officer**
 20 **regarding the conduct of a tax sale may not be performed under**
 21 **contract or by another person or entity (except staff persons),**
 22 **unless consented to in writing by the respective officers.**

23 SECTION 9. IC 16-41-27-31, AS AMENDED BY P.L.203-2013,
 24 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JANUARY 1, 2018]: Sec. 31. (a) Each mobile home community
 26 operator shall maintain a register open for inspection by the township
 27 assessor or county assessor responsible for assessing mobile homes and
 28 manufactured homes located in the mobile home community under
 29 IC 6-1.1-7 and by the state department or the state department's
 30 representatives.

31 (b) **This subsection applies to entries made in a register**
 32 **described in subsection (a) before January 1, 2020.** The register
 33 must contain the following for each mobile home and manufactured
 34 home in a mobile home community:

35 (1) The names and ages of all occupants.

36 (2) The name of the owner of the mobile home or manufactured
 37 home.

38 (c) **This subsection applies to entries made in a register**
 39 **described in subsection (a) after December 31, 2019.** The register
 40 must contain the following for each mobile home and
 41 manufactured home in a mobile home community:

42 (1) The name of the owner of the mobile home or



- 1 **manufactured home at the time the entry is made, as shown**
- 2 **on the title to the mobile home or manufactured home.**
- 3 **(2) The vehicle identification number of the mobile home or**
- 4 **manufactured home.**
- 5 **(3) Beginning after September 30, 2020, a copy of the title held**
- 6 **by the owner of the mobile home or manufactured home at**
- 7 **the time the entry is made.**
- 8 **(4) A copy of the most recent permit issued to the owner of the**
- 9 **mobile home or manufactured home under IC 6-1.1-7-10, if**
- 10 **applicable.**



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 455, 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, delete lines 1 through 17, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-1-8.4, AS AMENDED BY P.L.182-2009(ss), SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 8.4. (a) "Inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; and
- (3) property held for sale in the ordinary course of trade or business.

(b) The term includes:

- (1) items that qualify as inventory under 50 IAC 4.2-5-1 (as effective December 31, 2008); and
- (2) subject to subsection (c), a mobile home or manufactured home that:
 - (A) does not qualify as real property;
 - (B) is located in a mobile home community;
 - (C) is unoccupied; and
 - (D) is owned and held for sale **or lease** by the owner of the mobile home community.

(c) Subsection (b)(2) applies regardless of whether the mobile home that is held for sale **or lease** is new or was previously owned."

Page 2, delete lines 1 through 3.

Page 2, line 15, after "document" delete "," and insert "**or bureau of motor vehicles affidavit of sale or disposal**".

Page 2, delete lines 33 through 42, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 4. (a) The owner of any real property on the assessment date of a year is liable for the taxes imposed for that year on the property, unless a person holding, possessing, controlling, or occupying any real property on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998.

(b) **Except for a mobile home assessed as personal property, a**



person holding, possessing, controlling, or occupying any personal property on the assessment date of a year is liable for the taxes imposed for that year on the property unless:

- (1) the person establishes that the property is being assessed and taxed in the name of the owner; or
- (2) the owner is liable for the taxes under a contract with that person.

A person owning a mobile home assessed as personal property on the assessment date of a year is liable for the taxes imposed for that year on the property. When a person other than the owner pays any property taxes, as required by this section, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(b) An owner on the assessment date of a year of real property that has an improvement or appurtenance that is:

- (1) assessed as real property; and
- (2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;

is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or occupying the improvement or appurtenance on the assessment date.

(c) An improvement or appurtenance to land that, on the assessment date of a year, is held, possessed, controlled, or occupied by a different person than the owner of the land may be listed and assessed separately from the land only if the improvement or appurtenance is held, possessed, controlled, or occupied under a memorandum of lease or other contract that is recorded with the county recorder before January 1, 1998."

Page 3, delete lines 1 through 25.

Page 3, line 28, after "permits" insert "**places a mobile home or**".

Page 3, line 32, strike "ten (10)" and insert "**thirty (30)**".

Page 3, delete lines 34 through 42, begin a new paragraph and insert:

"(b) This subsection applies to a person that operates a mobile home community. In addition to the requirements of subsection (a), if a person to whom this subsection applies places a mobile home or allows a mobile home to be placed in the mobile home community, if a sale or lease of a mobile home previously held as inventory occurs, or if the status of a mobile home is changed to inventory, the person shall furnish the following information and other items to the assessor of the township in which the mobile



home community is located, or the county assessor if there is no township assessor for the township, within thirty (30) days after the mobile home is placed in the mobile home community, the sale or lease of the mobile home occurs, or the change in status of the mobile home to inventory occurs:

(1) If applicable, notice of the sale or lease of the mobile home or the change in status of the mobile home to inventory."

Page 4, line 1, delete "(1)" and insert "**(2)**".

Page 4, line 3, delete "(2)" and insert "**(3)**".

Page 4, line 4, delete "(3)" and insert "**(4)**".

Page 4, line 5, after "made" delete "." and insert ", or, if no title exists:

(A) a petition filed with a court requesting an order by the court for the title of the mobile home; or

(B) a bureau of motor vehicles affidavit of sale or disposal."

Page 4, line 6, delete "(4)" and insert "**(5)**".

Page 4, line 9, strike "ten (10)" and insert "**thirty (30)**".

Page 4, line 15, after "IC 9-22-1.5" insert ", IC 9-22-1.7, or IC 6-1.1-23.5".

Page 4, line 18, after "owner" insert "**or the owner's agent**".

Page 4, line 23, after "owner" insert "**or the owner's agent**".

Page 4, line 30, after "title" delete "or" and insert ", a".

Page 4, line 30, after "order" delete "." and insert ", or a bureau of motor vehicles affidavit of sale or disposal."

Page 5, line 2, after "owner" insert "**or the owner's agent**".

Page 7, line 29, delete "will" and insert "**may**".

Page 7, line 35, delete "will" and insert "**may**".

Page 11, line 16, delete "creditor who annually requests, by certified" and insert "**party having a substantial property interest of record**".

Page 11, delete line 17.

Page 12, line 10, delete "The department of local".

Page 12, delete lines 11 through 13.

Page 14, line 40, delete "provided" and insert "**prepared**".

Page 14, line 40, delete "13" and insert "4".

Page 15, line 38, delete "or".

Page 15, delete line 39, begin a new line block indented and insert:

"(2) has deteriorated to the extent that it can no longer provide suitable protection from the elements and can no longer be used as a primary place of residence; or

(3) has little or no value as a structure to be rehabilitated for



use as a primary place of residence."

Page 15, line 40, delete "or" and insert ",".

Page 15, line 40, after "remediation" insert ", or rehabilitation".

Page 15, line 41, after "home." insert **"If such a determination is made, the owner of the real property on which the mobile home is placed may proceed on behalf of and in place of the title owner under IC 6-1.1-7-15."**

Page 16, between lines 23 and 24, begin a new line block indented and insert:

"(4) Fourth, to the payments of any amounts owed to the owner of a mobile home community under IC 16-41-27-29."

Page 16, line 24, delete "(4) Fourth," and insert **"(5) Fifth,"**.

Page 22, line 11, delete "2018." and insert **"2020."**

Page 22, line 18, delete "2017." and insert **"2019."**

Page 22, delete line 21.

Page 22, line 22, delete "(2)" and insert **"(1)"**.

Page 22, line 25, delete "(3)" and insert **"(2)"**.

Page 22, line 27, delete "(4) A" and insert **"(3) Beginning after September 30, 2020, a"**.

Page 22, line 29, delete "(5)" and insert **"(4)"**.

and when so amended that said bill do pass.

(Reference is to SB 455 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

