

IC 6-1.1

ARTICLE 1.1. PROPERTY TAXES

IC 6-1.1-1

Chapter 1. General Definitions and Rules of Construction

IC 6-1.1-1-1

Applicability

Sec. 1. The definitions and rules of construction contained in this chapter apply throughout this article unless the context clearly requires otherwise.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-1.5

"Assessing official" defined

Sec. 1.5. (a) "Assessing official" means:

- (1) a township assessor (if any);
- (2) a county assessor; or
- (3) a member of a county property tax assessment board of appeals.

(b) The term "assessing official" does not grant a member of the county property tax assessment board of appeals primary assessing functions except as may be granted to the member by law.

As added by P.L.41-1993, SEC.3. Amended by P.L.1-1994, SEC.24; P.L.6-1997, SEC.7; P.L.88-2005, SEC.3; P.L.146-2008, SEC.45.

IC 6-1.1-1-2

"Assessment date" defined

Sec. 2. "Assessment date" means:

- (1) March 1 for all tangible property, except mobile homes as defined in IC 6-1.1-7-1.
- (2) January 15 for mobile homes as defined in IC 6-1.1-7-1.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.62, SEC.1.

IC 6-1.1-1-3

"Assessed value" or "assessed valuation" defined

Sec. 3. (a) Except as provided in subsection (b), "assessed value" or "assessed valuation" means an amount equal to:

- (1) for assessment dates before March 1, 2001, thirty-three and one-third percent (33 1/3%) of the true tax value of property; and
- (2) for assessment dates after February 28, 2001, the true tax value of property.

(b) For purposes of calculating a budget, rate, or levy under IC 6-1.1-17, IC 6-1.1-18, IC 6-1.1-18.5, IC 6-1.1-20, IC 20-46-4, IC 20-46-5, and IC 20-46-6, "assessed value" or "assessed valuation" does not include the assessed value of tangible property excluded and kept separately on a tax duplicate by a county auditor under IC 6-1.1-17-0.5.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.2; P.L.6-1997, SEC.6; P.L.291-2001, SEC.204; P.L.2-2006, SEC.35; P.L.146-2008, SEC.46.

IC 6-1.1-1-3.5

"Base rate" defined

Sec. 3.5. "Base rate" means the statewide agricultural land base rate value per acre used to determine the true tax value of agricultural land under:

- (1) the real property assessment guidelines of the department of local government finance; or
- (2) rules or guidelines of the department of local government finance that succeed the guidelines referred to in subdivision (1).

As added by P.L.228-2005, SEC.1.

IC 6-1.1-1-3.8

"Civil taxing unit" defined

Sec. 3.8. "Civil taxing unit" has the meaning set forth in IC 6-1.1-18.5-1.

As added by P.L.182-2009(ss), SEC.82.

IC 6-1.1-1-4

"Common council of city" or "county council" defined

Sec. 4. "Common council of a city" or "county council" includes a city-county council.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-5

"Deduction" defined

Sec. 5. "Deduction" means a situation where a taxpayer is permitted to subtract a fixed dollar amount from the assessed value of his property.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-5.4

"Department" defined

Sec. 5.4. "Department" refers to the department of local government finance.

As added by P.L.182-2009(ss), SEC.83.

IC 6-1.1-1-5.5

Repealed

(Repealed by P.L.146-2008, SEC.818.)

IC 6-1.1-1-6

"Exemption" defined

Sec. 6. "Exemption" means a situation where a certain type of property, or the property of a certain kind of taxpayer, is not taxable under this article.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-7

"Filing date" defined

Sec. 7. "Filing date" means May 15th.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-8

"General assessment provisions of this article" defined

Sec. 8. "General assessment provisions of this article" means the law contained in:

(1) chapters 3, 4, 5, 9, 11, 13, 14, 15, 16, 28, 31, and 35 of this article;

(2) sections 4, 6, 7, 8, 11, 12, and 13 of chapter 30 of this article;

(3) sections 1 through 7, inclusive, of chapter 36 of this article;

and

(4) sections 2, 3, 7, 8, 9, 10.7, 11, 12, and 13 of chapter 37 of this article.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.67-2006, SEC.1.

IC 6-1.1-1-8.3

"Indiana board" defined

Sec. 8.3. "Indiana board" refers to the Indiana board of tax review established by IC 6-1.5-2-1.

As added by P.L.198-2001, SEC.4.

IC 6-1.1-1-8.4

"Inventory" defined

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 by the owner of the mobile home community.

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

As added by P.L.146-2008, SEC.47. Amended by P.L.182-2009(ss), SEC.84.

IC 6-1.1-1-8.5**"Key number" defined**

Sec. 8.5. "Key number" means a number assigned to a tract of land in a county by a county auditor that:

- (1) identifies the taxing district in which the tract is located;
- (2) is a number that is not assigned to any other tract in the county; and
- (3) is listed in the transfer book or records maintained under IC 6-1.1-5.

As added by P.L.73-1987, SEC.1.

IC 6-1.1-1-8.7**"Mobile home" defined**

Sec. 8.7. "Mobile home" has the meaning set forth in IC 6-1.1-7-1.

As added by P.L.1-2004, SEC.3 and P.L.23-2004, SEC.3.

IC 6-1.1-1-8.8**"Mobile home community" defined**

Sec. 8.8. "Mobile home community" has the meaning set forth in IC 16-41-27-5.

As added by P.L.113-2010, SEC.12.

IC 6-1.1-1-9**"Owner" defined**

Sec. 9. (a) For purposes of this article, the "owner" of tangible property shall be determined by using the rules contained in this section.

(b) Except as otherwise provided in this section, the holder of the legal title to personal property, or the legal title in fee to real property, is the owner of that property.

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

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

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

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

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

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

the grantor is the owner of that real property.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.101-2008, SEC.1.

IC 6-1.1-1-10

"Person" defined

Sec. 10. "Person" includes a sole proprietorship, partnership, association, corporation, limited liability company, fiduciary, or individual.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1993, SEC.74.

IC 6-1.1-1-11

"Personal property" defined

Sec. 11. (a) Subject to the limitation contained in subsection (b), "personal property" means:

- (1) billboards and other advertising devices which are located on real property that is not owned by the owner of the devices;
- (2) foundations (other than foundations which support a building or structure) on which machinery or equipment:

(A) held for sale in the ordinary course of a trade or business;

(B) held, used, or consumed in connection with the production of income; or

(C) held as an investment;

is installed;

- (3) all other tangible property (other than real property) which:

(A) is being held as an investment; or

(B) is depreciable personal property; and

- (4) mobile homes that do not qualify as real property and are not described in subdivision (3).

(b) Personal property does not include the following:

(1) Commercially planted and growing crops while in the ground.

(2) Computer application software.

(3) Inventory.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1984, SEC.1; P.L.98-1989, SEC.3; P.L.214-2005, SEC.10; P.L.146-2008, SEC.48; P.L.131-2008, SEC.2; P.L.1-2009, SEC.26.

IC 6-1.1-1-12

"Political subdivision" defined

Sec. 12. "Political subdivision" means a county, township, city, town, separate municipal corporation, special taxing district, or school corporation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-13

Repealed

(Repealed by P.L.1-1988, SEC.10.)

IC 6-1.1-1-14

"Property taxation" defined

Sec. 14. "Property taxation" means the taxation of property under

this article.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-15

"Real property" defined

Sec. 15. "Real property" means:

- (1) land located within this state;
- (2) a building or fixture situated on land located within this state;
- (3) an appurtenance to land located within this state;
- (4) an estate in land located within this state, or an estate, right, or privilege in mines located on or minerals, including but not limited to oil or gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land; and
- (5) notwithstanding IC 6-6-6-7, a riverboat:
 - (A) licensed under IC 4-33; or
 - (B) operated under an operating agent contract under IC 4-33-6.5;

for which the department of local government finance shall prescribe standards to be used by assessing officials.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.48, SEC.1.) As amended by P.L.25-1995, SEC.11; P.L.90-2002, SEC.20; P.L.92-2003, SEC.60; P.L.146-2008, SEC.49.

IC 6-1.1-1-16

"School corporation" defined

Sec. 16. "School corporation" means any public school corporation established under the laws of the state of Indiana. The term includes, but is not limited to, any school city, school town, school township, consolidated school corporation, metropolitan school district, township school corporation, county school corporation, united school corporation, and a community school corporation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-17

"Special assessment" defined

Sec. 17. "Special assessment" means a ditch or drainage assessment, barrett law assessment, improvement assessment, sewer assessment, sewage assessment, or any other assessment which by law is placed on the records of the county treasurer for collection.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-18

"State agency" defined

Sec. 18. "State agency" means a board, commission, department, division, bureau, committee, authority, military body, college, university or other instrumentality of this state, but does not include a political subdivision or an instrumentality of a political

subdivision.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-19

"Tangible property" defined

Sec. 19. "Tangible property" means real property and personal property as those terms are defined in this chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-20

"Taxing district" defined

Sec. 20. "Taxing district" means a geographic area within which property is taxed by the same taxing units and at the same total rate.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-21

"Taxing unit" defined

Sec. 21. "Taxing unit" means an entity which has the power to impose ad valorem property taxes.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-22

Repealed

(Repealed by P.L.146-2008, SEC.818.)

IC 6-1.1-1-22.5

"Tract" defined

Sec. 22.5. "Tract" means any area of land that is under common ownership and is contained within a continuous border.
As added by P.L.74-1987, SEC.1.

IC 6-1.1-1-22.7

Repealed

(Repealed by P.L.146-2008, SEC.818.)

IC 6-1.1-1-23

Gender pronoun; singular nouns

Sec. 23. (a) Whenever a masculine gender pronoun is used in this article, it refers to the masculine, feminine, or neuter, whichever is appropriate.

(b) The singular form of any noun used in this article includes the plural, and the plural includes the singular, where appropriate.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-24

Duties of township assessor assumed by county assessor

Sec. 24. If a transfer from a township assessor to the county assessor of the assessment duties prescribed by this article results from the failure of a person elected to the office of township assessor to attain the certification of a level two assessor-appraiser as

provided in IC 3-8-1-23.6, as described in IC 36-2-15-5(c), a reference to the township assessor in this article is considered to be a reference to the county assessor.

As added by P.L.219-2007, SEC.9. Amended by P.L.3-2008, SEC.32; P.L.1-2010, SEC.20.