

Taxation

H.B. 496

Primary Sponsor: Rep. Hoops

Effective date: April 9, 2025

Property tax administration

- Modifies information a county auditor must certify in the process of submitting a property tax levy to voters, including information appearing on election notices and ballot language, as follows:
 - Requires rounding estimated revenue to the nearest \$1 rather than the nearest \$1,000.
 - Requires this estimate and rate estimates for bond and fixed-sum levies to be based on valuations on the last available tax list rather than a possible estimate.
 - Requires certifying the residential/agricultural effective rate of renewed or extended levies based on the last known rate, as opposed to an estimated effective rate that assumes the levy is approved.
- Repeals a recently enacted law that requires a county board of revision (BOR) to dismiss a property tax complaint filed by a political subdivision if the BOR does not render a decision on the complaint within one year.
- Modifies property tax counter-complaint filing deadlines.
- Modifies the requirement that the owner of tax-exempt property inform the county auditor of changes in the property's exemption status, by instead requiring notification of changes in the property's use.
- Allows a county auditor to provide a waiver or refund of manufactured home taxes due to damage or destruction of a manufactured home on the auditor's own initiative, rather than only upon notice from a property owner or third party.
- Modifies how real property and manufactured home tax overpayments are apportioned to each taxing district, moving to a preceding-year basis rather than on the basis of taxing ratios in the year of overpayment.
- Clarifies that county treasurers and auditors may deduct their compensation for collecting property taxes from state homestead exemption and rollback reimbursements.
- Allows the county auditor to designate a location within the county where the sale of tax-foreclosed forfeited lands will occur.

Deputy county auditors

- Eliminates a requirement for the county auditor and county treasurer to keep records of all appointments and removals of deputy auditors.

Tax foreclosure sales

- Prohibits the transfer of property sold at a tax foreclosure sale unless the purchaser supplies an affidavit stating that the purchaser or certain related parties do not own tax delinquent property in the state or that such delinquency is justified or erroneous.

Liens for unpaid Hamilton County lodging taxes

- Allows a county with a population greater than 800,000, but less than one million, i.e., Hamilton County, to enforce payment of delinquent lodging taxes by placing a property tax lien on the delinquent hotel.