



February 26, 1999

HOUSE BILL No. 2073

DIGEST OF HB 2073 (Updated February 25, 1999 11:18 am - DI 58)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Valuation of government property. Requires each township assessor to report to the state board of tax commissioners by November 1 of each year the assessed value of property in the township that is owned by the United States, the state, or a local unit of government and that is exempt from property taxation. Requires the state board of tax commissioners to report annually to the general assembly concerning the assessed value of the exempt property.

Effective: July 1, 1999.

Crawford

January 27, 1999, read first time and referred to Committee on Ways and Means.
February 25, 1999, amended, reported — Do Pass.

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February 26, 1999

First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

HOUSE BILL No. 2073

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 6-1.1-4-32 IS ADDED TO THE INDIANA CODE
2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 1999]: **Sec. 32. (a) For purposes of this section, a taxing district
4 in a township includes a taxing district located wholly or partially
5 in the township.**
6 **(b) Each township assessor shall report to the state board of tax
7 commissioners by November 1 of each year the assessed value of
8 the following property in each taxing district in the township as of
9 March 1 of the year:**
10 **(1) Real property owned by the United States and its agencies
11 and instrumentalities that is exempt from property taxation.**
12 **(2) Real property owned by the state and its agencies and
13 instrumentalities that is exempt from property taxation,
14 categorized as state educational institutions (as defined in
15 IC 20-12-0.5-1), the department of correction, parks, and
16 other property.**
17 **(3) Real property owned by a local unit of government that is**

HB 2073—LS 8010/DI 44+



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exempt from property taxation.

(c) By November 1 of each year after the year in which property is first assessed under subsection (b), each township assessor shall report to the state board of tax commissioners the following:

(1) The assessed value of property in each taxing district in the township that is first assessable under subsection (b) as of March 1 of the current year.

(2) The assessed value of previously reported property in each taxing district in the township that is no longer assessable under subsection (b) as of March 1 of the current year.

(d) The state board of tax commissioners may, before December 1 of each year, change the assessed value of any property assessed by a township assessor under subsection (b). A determination of assessed value by the state board of tax commissioners under this subsection is not subject to appeal by any entity.

(e) By December 31 of each year, the state board of tax commissioners shall report the following to the general assembly:

(1) The assessed value of each category of real property assessed as of March 1 of the current year under subsection (b) in each taxing district in the state.

(2) The assessed value of all exempt property in each taxing district in the state listed in the tax duplicate prepared under IC 6-1.1-22-3 for March 1 of the current year.

SECTION 2. [EFFECTIVE JULY 1, 1999] IC 6-1.1-4-32, as added by this act, applies to assessments of property after February 28, 1999.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 2073, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to HB 2073 as introduced.)

BAUER, Chair

Committee Vote: yeas 17, nays 3.

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