
SENATE BILL No. 418

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12.1-11.3.

Synopsis: Tax abatement procedures. Permits a city, town, or county to grant tax abatement if the application for the abatement was not filed in a timely manner.

Effective: January 1, 1997 (retroactive); January 1, 1999 (retroactive).

Clark

January 11, 1999, read first time and referred to Committee on Finance.

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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.

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SENATE BILL No. 418



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 6-1.1-12.1-11.3 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JANUARY 1, 1999 (RETROACTIVE)]:
- 3 Sec. 11.3. (a) This section applies only to the following requirements
- 4 under ~~section 3~~ of this chapter:
- 5 (1) Failure to provide the completed statement of benefits form to
- 6 the designating body **under section 3 of this chapter** before the
- 7 hearing required by section 2.5(c) of this chapter.
- 8 (2) Failure to submit the completed statement of benefits form to
- 9 the designating body **under section 3 of this chapter** before the
- 10 initiation of the redevelopment or rehabilitation or the installation
- 11 of new manufacturing equipment for which the person desires to
- 12 claim a deduction under this chapter.
- 13 (3) Failure to designate an area as an economic revitalization area
- 14 **under section 3 of this chapter** before the initiation of the:
- 15 (A) redevelopment;
- 16 (B) installation of new manufacturing equipment; or
- 17 (C) rehabilitation;



- 1 for which the person desires to claim a deduction under this
2 chapter.
- 3 (4) Failure to make the required findings of fact **under section 3**
4 **of this chapter** before designating an area as an economic
5 revitalization area or authorizing a deduction for new
6 manufacturing equipment under section 2, 3, or 4.5 of this
7 chapter.
- 8 **(5) Failure to file a deduction application under either section**
9 **5 or section 5.5 of this chapter in a timely manner.**
- 10 (b) This section does not grant a designating body the authority to
11 exempt a person from filing a statement of benefits or exempt a
12 designating body from making findings of fact.
- 13 (c) A designating body may by resolution waive noncompliance
14 described under subsection (a) under the terms and conditions specified
15 in the resolution. Before adopting a waiver under this subsection, the
16 designating body shall conduct a public hearing on the waiver.
- 17 **(d) Before adopting a resolution waiving noncompliance**
18 **described under subsection (a)(5), the designating body must**
19 **review the statement of benefits initially filed under section 3 or**
20 **section 4.5 of this chapter and find that the person submitting the**
21 **request under subsection (a)(5) has substantially complied with the**
22 **statement of benefits, including job creation or retention, capital**
23 **investment, and any other requirements imposed by the**
24 **designating body.**
- 25 (e) If the designating body adopts a resolution waiving
26 noncompliance described under subsection (a)(5) with respect to a
27 deduction application under section 5 of this chapter, the
28 designating body shall notify the county auditor and the assessor
29 of the township in which the property is located. Upon verification
30 of the correctness of the deduction application by the township
31 assessor, the county auditor shall make the appropriate deduction.
- 32 (f) If the designating body adopts a resolution waiving
33 noncompliance described under subsection (a)(5) with respect to a
34 deduction application under section 5.5 of this chapter, the
35 designating body shall notify the state board of tax commissioners
36 of its determination. The state board of tax commissioners shall
37 review and verify the correctness of the deduction application and
38 shall notify the county auditor of the county in which the property
39 is located that the deduction application is approved or denied or
40 that the amount of the deduction is altered. Upon notification of
41 approval of the deduction application or of alteration of the
42 amount of the deduction, the county auditor shall make the

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- 1 deduction.
- 2 SECTION 2. [EFFECTIVE JANUARY 1, 1997 (RETROACTIVE)]
- 3 (a) The definitions contained in IC 6-1.1-12.1 apply to this
- 4 SECTION.
- 5 (b) This SECTION applies to a property owner who:
- 6 (1) is located in an economic revitalization area as determined
- 7 by resolution of the designating body in accordance with
- 8 IC 6-1.1-12.1;
- 9 (2) was determined by the designating body to be entitled to
- 10 receive a deduction under IC 6-1.1-12.1;
- 11 (3) has substantially complied with the statement of benefits
- 12 filed under IC 6-1.1-12.1-3 or IC 6-1.1-12.1-4.5, including job
- 13 creation or retention, capital investment, and any other
- 14 requirements imposed by the designating body; and
- 15 (4) is not eligible for the property tax deduction under
- 16 IC 6-1.1-12.1 because the property owner failed to timely file
- 17 a deduction application under IC 6-1.1-12.1-5 or
- 18 IC 6-1.12.1-5.5.
- 19 (c) Notwithstanding IC 6-1.1-12.1, the designating body may, by
- 20 resolution, waive noncompliance with the timely filing requirement
- 21 for the deduction application in question.
- 22 (d) If the designating body adopts a resolution under subsection
- 23 (c) with respect to a deduction application under IC 6-1.1-12.1-5,
- 24 the designating body shall notify the county auditor and the
- 25 assessor of the township in which the property is located. Upon
- 26 verification of the correctness of the deduction application by the
- 27 township assessor, the county auditor shall make the appropriate
- 28 deduction.
- 29 (e) If the designating body adopts a resolution under subsection
- 30 (c) with respect to a deduction application under IC 6-1.1-12.1-5.5,
- 31 the designating body shall notify the state board of tax
- 32 commissioners of its determination. The state board of tax
- 33 commissioners shall review and verify the correctness of the
- 34 deduction determination made by the designating body and shall
- 35 notify the county auditor of the county in which the property is
- 36 located that the deduction determination is approved or denied or
- 37 that the amount of the deduction is altered. Upon notification of
- 38 approval of the deduction application or of alteration of the
- 39 amount of the deduction, the county auditor shall make the
- 40 deduction.
- 41 (f) Property tax deductions granted under this SECTION apply
- 42 to property taxes first due and payable after December 31, 1996.



1 **(g) This SECTION expires December 31, 2000.**
2 **SECTION 3. An emergency is declared for this act.**

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