

HOUSE BILL No. 1221

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-42.

Synopsis: Property tax exemption for privately maintained roads. Provides a property tax exemption for privately maintained roads servicing a platted area and for fire hydrants, storm water drainage systems, and culverts.

Effective: March 1, 1999 (retroactive).

Dobis, Fesko

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

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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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HOUSE BILL No. 1221



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 6-1.1-10-42 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
3 MARCH 1, 1999 (RETROACTIVE)]: **Sec. 42. (a) Real property**
4 **constitutes a privately maintained road and is exempt from**
5 **property taxation to the extent that the real property is:**
6 **(1) part of:**
7 **(A) a planned unit development (as defined in IC 36-7-1-6);**
8 **or**
9 **(B) a common area or a facility subject to the horizontal**
10 **property law (IC 32-1-6);**
11 **(2) designated in a plat filed with the county recorder as a**
12 **road, a street, a lane, an alley, or other common way, and not**
13 **as a parking lot or driveway;**
14 **(3) used for purposes of vehicular traffic in a residential area,**
15 **including the entire area within the right-of-way; and**
16 **(4) covered by an ordinance or other written agreement with**
17 **a political subdivision that it will be improved, repaired, and**



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maintained without public funds.
(b) A fire hydrant, storm water drainage system, or culvert within or adjacent to real property exempt under subsection (a) is exempt from property taxation.

SECTION 2. [EFFECTIVE MARCH 1, 1999 (RETROACTIVE)]
(a) IC 6-1.1-10-42, as added by this act, applies only to property taxes first due and payable after December 31, 1999.

(b) Notwithstanding IC 6-1.1-11, the owner of a property that is eligible for a property tax exemption under IC 6-1.1-10-42, as added by this act, for property taxes first due and payable in 2000 is entitled to file an exemption application under IC 6-1.1-11 before June 16, 1999. An application filed under this SECTION has the same effect as if it were filed before May 16, 1999.

SECTION 3. An emergency is declared for this act.

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