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# SENATE BILL No. 350

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## DIGEST OF INTRODUCED BILL

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

**Synopsis:** Tax abatement procedures. Adds failure to file an abatement application in a timely manner to the types of statutory noncompliance that a city, town, or county may waive with respect to a property tax abatement. Provides that the city, town, or county may not grant a waiver for an untimely filing unless the city, town, or county determines that the applicant for the waiver has substantially complied with the statement of benefits initially filed for the abatement. Permits a city, town, or county to charge a filing fee not to exceed \$500 to consider a request for a waiver of noncompliance.

**Effective:** January 1, 1997 (retroactive); January 1, 2000 (retroactive).

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January 10, 2000, read first time and referred to Committee on Finance.

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Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

# SENATE BILL No. 350



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, 2000 (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 or 4.5 of this chapter**
- 7 before the 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 or 4.5 of this chapter**
- 10 before the initiation of the redevelopment or rehabilitation or the
- 11 installation of new manufacturing equipment for which the person
- 12 desires to claim a deduction under this chapter.
- 13 (3) Failure to designate an area as an economic revitalization area
- 14 **under section 3 or 4.5 of this chapter** before the initiation of the:
- 15 (A) redevelopment;
- 16 (B) installation of new manufacturing equipment; or
- 17 (C) rehabilitation;



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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 **or 4.5 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 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. **The**  
17 **designating body may charge a filing fee not to exceed five hundred**  
18 **dollars (\$500) to consider a request for a waiver under this**  
19 **subsection. A filing fee collected by the designating body under this**  
20 **subsection shall be deposited in the general fund of the city, town,**  
21 **or county served by the designating body.**

22 (d) **Before adopting a resolution waiving noncompliance**  
23 **described under subsection (a)(5), the designating body must**  
24 **review the statement of benefits initially filed under section 3 or 4.5**  
25 **of this chapter and find that the person submitting the request**  
26 **under subsection (a)(5) has substantially complied with the**  
27 **statement of benefits, including job creation or retention, capital**  
28 **investment, and any other requirements imposed by the**  
29 **designating body. The designating body has full discretion to refuse**  
30 **to grant the waiver for any reason it considers appropriate,**  
31 **regardless of whether substantial compliance with the statement of**  
32 **benefits is proven.**

33 (e) **If the designating body adopts a resolution waiving**  
34 **noncompliance described under subsection (a)(5) with respect to a**  
35 **deduction application under section 5 of this chapter, the**  
36 **designating body shall notify the county auditor and the assessor**  
37 **of the township in which the property is located. Upon verification**  
38 **of the correctness of the deduction application by the township**  
39 **assessor, the county auditor shall make the appropriate deduction.**

40 (f) **If the designating body adopts a resolution waiving**  
41 **noncompliance described under subsection (a)(5) with respect to a**  
42 **deduction application under section 5.5 of this chapter, the**



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1 designating body shall notify the state board of tax commissioners  
 2 of its determination. The state board of tax commissioners shall  
 3 review and verify the correctness of the deduction application and  
 4 shall notify the county auditor of the county in which the property  
 5 is located that the deduction application is approved or denied or  
 6 that the amount of the deduction is altered. Upon notification of  
 7 approval of the deduction application or of alteration of the  
 8 amount of the deduction, the county auditor shall make the  
 9 deduction.

10 SECTION 2. [EFFECTIVE JANUARY 1, 1997 (RETROACTIVE)]

11 (a) The definitions contained in IC 6-1.1-12.1 apply to this  
 12 SECTION.

13 (b) This SECTION applies to a property owner who:

14 (1) is located in an economic revitalization area as determined  
 15 by resolution of the designating body in accordance with  
 16 IC 6-1.1-12.1;

17 (2) was determined by the designating body to be entitled to  
 18 receive a deduction under IC 6-1.1-12.1;

19 (3) has substantially complied with the statement of benefits  
 20 filed under IC 6-1.1-12.1-3 or IC 6-1.1-12.1-4.5, including job  
 21 creation or retention, capital investment, and any other  
 22 requirements imposed by the designating body; and

23 (4) is not eligible for the property tax deduction under  
 24 IC 6-1.1-12.1 because the property owner failed to timely file  
 25 a deduction application under IC 6-1.1-12.1-5 or  
 26 IC 6-1.1-12.1-5.5.

27 (c) Notwithstanding IC 6-1.1-12.1, the designating body may, by  
 28 resolution, waive noncompliance with the timely filing requirement  
 29 for the deduction application in question.

30 (d) If the designating body adopts a resolution under subsection  
 31 (c) with respect to a deduction application under IC 6-1.1-12.1-5,  
 32 the designating body shall notify the county auditor and the  
 33 assessor of the township in which the property is located. Upon  
 34 verification of the correctness of the deduction application by the  
 35 township assessor, the county auditor shall make the appropriate  
 36 deduction.

37 (e) If the designating body adopts a resolution under subsection  
 38 (c) with respect to a deduction application under IC 6-1.1-12.1-5.5,  
 39 the designating body shall notify the state board of tax  
 40 commissioners of its determination. The state board of tax  
 41 commissioners shall review and verify the correctness of the  
 42 deduction determination made by the designating body and shall



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1     **notify the county auditor of the county in which the property is**  
2     **located that the deduction determination is approved or denied or**  
3     **that the amount of the deduction is altered. Upon notification of**  
4     **approval of the deduction application or of alteration of the**  
5     **amount of the deduction, the county auditor shall make the**  
6     **deduction.**  
7     **(f) Property tax deductions granted under this SECTION apply**  
8     **to property taxes first due and payable after December 31, 1996.**  
9     **(g) This SECTION expires December 31, 2001.**  
10     **SECTION 3. An emergency is declared for this act.**

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