



January 22, 2010

HOUSE BILL No. 1145

DIGEST OF HB 1145 (Updated January 20, 2010 3:00 pm - DI 92)

Citations Affected: Noncode.

Synopsis: Property tax exemption application filing. Authorizes a property tax exemption for the 2007 assessment date for land and improvements owned by a church that failed to file an exemption application for that year. Authorizes a property tax exemption for the 2006 assessment date for personal property, land, and improvements owned by a social service center that failed to file an exemption application for that year. Permits a taxpayer to file or refile a property tax exemption application under the exemption statutes available for sorority and fraternity property or for charitable property generally with respect to exemptions for the 2006, 2007, 2008, and 2009 assessment dates.

Effective: Upon passage; January 1, 2006 (retroactive).

Herrell, Turner

January 7, 2010, read first time and referred to Committee on Ways and Means.
January 21, 2010, amended, reported — Do Pass.

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HB 1145—LS 6497/DI 52+



January 22, 2010

Second Regular Session 116th General Assembly (2010)

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 2009 Regular and Special Sessions of the General Assembly.

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HOUSE BILL No. 1145

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **This SECTION**
2 **applies only to a church and to land and improvements that meet**
3 **all of the following conditions:**
4 (1) **The church constructed a community activity center on**
5 **land owned by the church, and the land and improvements**
6 **were assessed and subject to property taxation for the 2007**
7 **assessment date.**
8 (2) **The church failed to timely file an application under**
9 **IC 6-1.1-11 for a property tax exemption for the land and**
10 **improvements described in subdivision (1) for the 2007**
11 **assessment date.**
12 (3) **For the 2007 assessment date, the land and improvements**
13 **described in subdivision (1) would have been eligible for**
14 **property tax exemption if the church had timely filed an**
15 **exemption application under IC 6-1.1-11.**
16 (4) **For the 2008 assessment date, the church filed a timely**
17 **application under IC 6-1.1-11 for a property tax exemption**
18 **for the land and improvements described in subdivision (1)**

HB 1145—LS 6497/DI 52+



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and the exemption application was granted.

(b) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2007 assessment date, a church described in subsection (a) may before July 1, 2010, file with the county assessor an application for property tax exemption for the land and improvements described in subsection (a)(1) for the 2007 assessment date.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for property tax exemption that is filed under subsection (b) is considered to be timely filed for the 2007 assessment date, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the 2007 assessment date if the board determines that:

- (1) the church's application for property tax exemption satisfies the requirements of this SECTION; and
- (2) the church's land and improvements were, except for the failure to timely file a property tax exemption application, otherwise eligible for the claimed exemption for the 2007 assessment date.

(d) This SECTION expires January 1, 2011.

SECTION 2. [EFFECTIVE UPON PASSAGE] (a) As used in this SECTION, "social service center" means a faith based nonprofit organization that offers programs to meet the physical, emotional, academic, and spiritual needs of children, teens, adults, and families.

(b) This SECTION applies only to a social service center, to personal property, and to land and improvements that meet all of the following conditions:

- (1) The social service center acquired personal property and land, made improvements to the land for the purpose of conducting its activities, and the land, improvements, and personal property were assessed and subject to property taxation for the 2006 assessment date.
- (2) The social service center failed to timely file an application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) for the 2006 assessment date.
- (3) For the 2006 assessment date, the personal property, land, and improvements described in subdivision (1) would have been eligible for property tax exemption if the social service

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center had timely filed an exemption application under IC 6-1.1-11.

(4) For the 2007 assessment date, the social service center filed a timely application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) and the exemption application was granted.

(c) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2006 assessment date, a social service center described in subsection (b) may before July 1, 2010, file with the county assessor an application for property tax exemption for the personal property, land, and improvements described in subsection (b)(1) for the 2006 assessment date.

(d) Notwithstanding IC 6-1.1-11 or any other law, an application for property tax exemption that is filed under subsection (c) is considered to be timely filed for the 2006 assessment date, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the 2006 assessment date if the board determines that:

- (1) the social service center's application for property tax exemption satisfies the requirements of this SECTION; and
- (2) the social service center's personal property, land, and improvements described in subsection (b)(1) were, except for the failure to timely file a property tax exemption application, otherwise eligible for the claimed exemption for the 2006 assessment date.

(e) This SECTION expires January 1, 2011.

SECTION 3. [EFFECTIVE UPON PASSAGE] (a) As used in this SECTION, "social service center" means a faith based nonprofit organization that offers programs to meet the physical, emotional, academic, and spiritual needs of children, teens, adults, and families.

(b) This SECTION applies only to a social service center, to personal property, and to land and improvements that meet all of the following conditions:

- (1) The social service center acquired personal property, land, and improvements owned by a nonprofit youth sports club through a merger with the youth sports club, and the personal property, land, and improvements formerly owned by the nonprofit youth sports club were assessed and subject to

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property taxation for the 2006 assessment date.

(2) The nonprofit youth sports club or the social service center, as applicable, failed to timely file an application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) for the 2006 assessment date.

(3) For the 2006 assessment date, the personal property, land, and improvements described in subdivision (1) would have been eligible for property tax exemption if the nonprofit youth sports club or social service center, as applicable, had timely filed an exemption application under IC 6-1.1-11.

(4) For the 2007 assessment date, the social service center filed a timely application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) and the exemption application was granted.

(c) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2006 assessment date, a social service center described in subsection (b) may before July 1, 2010, file with the county assessor an application for property tax exemption for the personal property, land, and improvements described in subsection (b)(1) for the 2006 assessment date.

(d) Notwithstanding IC 6-1.1-11 or any other law, an application for a property tax exemption that is filed under subsection (c) is considered to be timely filed for the 2006 assessment date, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the 2006 assessment date if the board determines that:

(1) the social service center's application for property tax exemption satisfies the requirements of this SECTION; and

(2) the social service center's personal property, land, and improvements described in subsection (b)(1) were, except for the failure to timely file a property tax exemption application, otherwise eligible for the claimed exemption for the 2006 assessment date.

(e) This SECTION expires January 1, 2011.

SECTION 4. [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]

(a) This SECTION applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11, IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other law or administrative rule or provision.

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1 **(b) This SECTION applies to an assessment date (as defined in**
 2 **IC 6-1.1-1-2) occurring after December 31, 2005, and before**
 3 **January 1, 2010.**

4 **(c) As used in this SECTION, "taxpayer" refers to a person (as**
 5 **defined in IC 6-1.1-1-10).**

6 **(d) A taxpayer, after January 15, 2010, and before January 25,**
 7 **2010, may file or refile in person or in any other manner consistent**
 8 **with IC 6-1.1-36-1.5:**

9 **(1) a Form 136 property tax exemption application, along**
 10 **with any supporting documents, schedules, or attachments,**
 11 **claiming an exemption from real property taxes or personal**
 12 **property taxes, or both, under IC 6-1.1-10-16 or**
 13 **IC 6-1.1-10-24 for any assessment date described in**
 14 **subsection (b); and**

15 **(2) a personal property tax return, along with any supporting**
 16 **documents, schedules, or attachments, relating to any**
 17 **personal property under IC 6-1.1-10-16 or IC 6-1.1-10-24 for**
 18 **any assessment date for which an exemption is claimed on a**
 19 **Form 136 property tax exemption application that is filed**
 20 **under this subsection.**

21 **(e) Any property tax exemption application or personal**
 22 **property tax return filed or refiled under subsection (d):**

23 **(1) is, subject to this SECTION, allowed; and**
 24 **(2) is considered to have been timely filed.**

25 **(f) If the taxpayer demonstrates in the application or by other**
 26 **means that the property that is the subject to the exemption**
 27 **application would have qualified for an exemption under**
 28 **IC 6-1.1-10-16 as owned, occupied, and used for an educational**
 29 **purpose or under IC 6-1.1-10-24 if the application had been filed**
 30 **under IC 6-1.1-11 in a timely manner, the taxpayer is entitled to**
 31 **the exemptions from real property taxes or personal property**
 32 **taxes, or both, as claimed on the property tax exemption**
 33 **applications filed or refiled by the taxpayer under subsection (d)**
 34 **and shall pay no property taxes, penalties, or interest with respect**
 35 **to the exempt property.**

36 **(g) For its property to be exempt under this SECTION, the**
 37 **taxpayer must have received for an assessment date preceding any**
 38 **assessment date described in subsection (b) an exemption from**
 39 **property taxes for property identified by the same parcel or key**
 40 **numbers or the same parcel and key numbers included on the**
 41 **property tax exemption applications filed or refiled by the taxpayer**
 42 **under subsection (d).**

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1 **(h) This SECTION expires July 1, 2011.**
2 **SECTION 5. An emergency is declared for this act.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1145, 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:

Page 2, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 2. [EFFECTIVE UPON PASSAGE] (a) As used in this SECTION, "social service center" means a faith based nonprofit organization that offers programs to meet the physical, emotional, academic, and spiritual needs of children, teens, adults, and families.

(b) This SECTION applies only to a social service center, to personal property, and to land and improvements that meet all of the following conditions:

(1) The social service center acquired personal property and land, made improvements to the land for the purpose of conducting its activities, and the land, improvements, and personal property were assessed and subject to property taxation for the 2006 assessment date.

(2) The social service center failed to timely file an application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) for the 2006 assessment date.

(3) For the 2006 assessment date, the personal property, land, and improvements described in subdivision (1) would have been eligible for property tax exemption if the social service center had timely filed an exemption application under IC 6-1.1-11.

(4) For the 2007 assessment date, the social service center filed a timely application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) and the exemption application was granted.

(c) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2006 assessment date, a social service center described in subsection (b) may before July 1, 2010, file with the county assessor an application for property tax exemption for the personal property, land, and improvements described in subsection (b)(1) for the 2006 assessment date.

(d) Notwithstanding IC 6-1.1-11 or any other law, an application for property tax exemption that is filed under subsection (c) is

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considered to be timely filed for the 2006 assessment date, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the 2006 assessment date if the board determines that:

- (1) the social service center's application for property tax exemption satisfies the requirements of this SECTION; and
- (2) the social service center's personal property, land, and improvements described in subsection (b)(1) were, except for the failure to timely file a property tax exemption application, otherwise eligible for the claimed exemption for the 2006 assessment date.

(e) This SECTION expires January 1, 2011.

SECTION 3. [EFFECTIVE UPON PASSAGE] (a) As used in this SECTION, "social service center" means a faith based nonprofit organization that offers programs to meet the physical, emotional, academic, and spiritual needs of children, teens, adults, and families.

(b) This SECTION applies only to a social service center, to personal property, and to land and improvements that meet all of the following conditions:

- (1) The social service center acquired personal property, land, and improvements owned by a nonprofit youth sports club through a merger with the youth sports club, and the personal property, land, and improvements formerly owned by the nonprofit youth sports club were assessed and subject to property taxation for the 2006 assessment date.
- (2) The nonprofit youth sports club or the social service center, as applicable, failed to timely file an application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) for the 2006 assessment date.
- (3) For the 2006 assessment date, the personal property, land, and improvements described in subdivision (1) would have been eligible for property tax exemption if the nonprofit youth sports club or social service center, as applicable, had timely filed an exemption application under IC 6-1.1-11.
- (4) For the 2007 assessment date, the social service center filed a timely application under IC 6-1.1-11 for a property tax exemption for the personal property, land, and improvements described in subdivision (1) and the exemption application was granted.

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(c) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2006 assessment date, a social service center described in subsection (b) may before July 1, 2010, file with the county assessor an application for property tax exemption for the personal property, land, and improvements described in subsection (b)(1) for the 2006 assessment date.

(d) Notwithstanding IC 6-1.1-11 or any other law, an application for a property tax exemption that is filed under subsection (c) is considered to be timely filed for the 2006 assessment date, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the 2006 assessment date if the board determines that:

- (1) the social service center's application for property tax exemption satisfies the requirements of this SECTION; and
- (2) the social service center's personal property, land, and improvements described in subsection (b)(1) were, except for the failure to timely file a property tax exemption application, otherwise eligible for the claimed exemption for the 2006 assessment date.

(e) This SECTION expires January 1, 2011.

SECTION 4. [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]

(a) This SECTION applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11, IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date (as defined in IC 6-1.1-1-2) occurring after December 31, 2005, and before January 1, 2010.

(c) As used in this SECTION, "taxpayer" refers to a person (as defined in IC 6-1.1-1-10).

(d) A taxpayer, after January 15, 2010, and before January 25, 2010, may file or refile in person or in any other manner consistent with IC 6-1.1-36-1.5:

- (1) a Form 136 property tax exemption application, along with any supporting documents, schedules, or attachments, claiming an exemption from real property taxes or personal property taxes, or both, under IC 6-1.1-10-16 or IC 6-1.1-10-24 for any assessment date described in subsection (b); and
- (2) a personal property tax return, along with any supporting documents, schedules, or attachments, relating to any

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personal property under IC 6-1.1-10-16 or IC 6-1.1-10-24 for any assessment date for which an exemption is claimed on a Form 136 property tax exemption application that is filed under this subsection.

(e) Any property tax exemption application or personal property tax return filed or refiled under subsection (d):

(1) is, subject to this SECTION, allowed; and

(2) is considered to have been timely filed.

(f) If the taxpayer demonstrates in the application or by other means that the property that is the subject to the exemption application would have qualified for an exemption under IC 6-1.1-10-16 as owned, occupied, and used for an educational purpose or under IC 6-1.1-10-24 if the application had been filed under IC 6-1.1-11 in a timely manner, the taxpayer is entitled to the exemptions from real property taxes or personal property taxes, or both, as claimed on the property tax exemption applications filed or refiled by the taxpayer under subsection (d) and shall pay no property taxes, penalties, or interest with respect to the exempt property.

(g) For its property to be exempt under this SECTION, the taxpayer must have received for an assessment date preceding any assessment date described in subsection (b) an exemption from property taxes for property identified by the same parcel or key numbers or the same parcel and key numbers included on the property tax exemption applications filed or refiled by the taxpayer under subsection (d).

(h) This SECTION expires July 1, 2011."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1145 as introduced.)

CRAWFORD, Chair

Committee Vote: yeas 23, nays 0.

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