

Adopted Rejected

COMMITTEE REPORT

YES: 20
NO: 0

MR. SPEAKER:

Your Committee on Ways and Means, to which was referred House Bill 1288, 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:

- 1 Page 3, after line 1, begin a new paragraph and insert:
- 2 "SECTION 2. IC 20-46-4-6, AS AMENDED BY P.L.234-2007,
- 3 SECTION 263, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2011]: Sec. 6. (a) **The levy imposed for an**
- 5 **assessment date before January 16, 2011, may not exceed the**
- 6 **maximum permissible levy permitted under this section as this**
- 7 **section was effective on January 1, 2011.**
- 8 (b) **The levy imposed for an assessment date after January 15,**
- 9 **2011, may not exceed the amount determined by multiplying:**
- 10 (1) the school corporation's **maximum permissible** levy for the
- 11 fund for the previous year under ~~IC 21-2-11.5~~ (before its repeal)
- 12 or this chapter, as that levy was determined by the department of
- 13 local government finance in fixing the civil taxing unit's budget;
- 14 levy; and rate for that preceding calendar year under ~~IC 6-1.1-17~~
- 15 ~~and~~ after eliminating the effects of temporary excessive levy

1 appeals and any other temporary adjustments made to the levy for
 2 the calendar year (**regardless of whether the school corporation**
 3 **imposed the entire amount of the maximum permissible levy**
 4 **in the immediately preceding year); by**
 5 (2) the assessed value growth quotient determined under
 6 IC 6-1.1-18.5-2.

7 SECTION 3. [EFFECTIVE UPON PASSAGE] **(a) This SECTION**
 8 **applies to a parcel of real property and any personal property used**
 9 **in connection with the parcel that:**

10 **(1) is owned, on the date an application is filed under this**
 11 **SECTION, by a domestic nonprofit corporation;**

12 **(2) was granted a property tax exemption under**
 13 **IC 6-1.1-10-16 for the:**

14 **(A) March 1, 2006;**

15 **(B) March 1, 2007; and**

16 **(C) March 1, 2010;**

17 **assessment dates but as a result of the failure to file a timely**
 18 **property tax exemption application under IC 6-1.1-11, has**
 19 **failed to receive a property tax exemption under**
 20 **IC 6-1.1-10-16 for the March 1, 2008, and March 1, 2009,**
 21 **assessment dates; and**

22 **(3) is adjacent to another parcel of real property that was:**

23 **(A) owned, on the date an application is filed under this**
 24 **SECTION, by the same domestic nonprofit corporation;**
 25 **and**

26 **(B) granted a property tax exemption under IC 6-1.1-10-16**
 27 **for the March 1, 2008, and March 1, 2009, assessment**
 28 **dates.**

29 **(b) Notwithstanding IC 6-1.1-11 or any other law, an entity**
 30 **described in subsection (a) may, before September 1, 2011, file or**
 31 **refile with the county assessor an application for a property tax**
 32 **exemption under IC 6-1.1-10-16 for the March 1, 2008, and March**
 33 **1, 2009, assessment dates.**

34 **(c) Notwithstanding IC 6-1.1-11 or any other law, an application**
 35 **for a property tax exemption that is filed under subsection (b) is**
 36 **considered to be timely filed for the assessment date for which it is**
 37 **filed, and the county assessor shall forward the application to the**
 38 **county property tax assessment board of appeals for review or**

1 reconsideration. The board shall grant an exemption claimed
2 under this SECTION for the assessment date covered by the
3 application if, after reviewing all the information submitted by the
4 applicant, the board determines that:

5 (1) the entity's application for a property tax exemption
6 satisfies the requirements of this SECTION; and

7 (2) except for the omissions described in subsection (a), part
8 or all of the entity's property would otherwise have qualified
9 for an exemption under IC 6-1.1-10-16 for the assessment date
10 covered by the application.

11 IC 6-1.1-11-7 and IC 6-1.1-15-3 apply to a determination under this
12 SECTION.

13 (d) Notwithstanding IC 6-1.1-22-9 or any other law, if an
14 exemption application is filed or refiled under this SECTION, any
15 unpaid taxes imposed on property for a year covered by an
16 exemption application are not due until thirty (30) days after the
17 date the applicant's eligibility for the exemption under this
18 SECTION is finally adjudicated and determined and a revised tax
19 statement under IC 6-1.1-22-8.1 that reflects the final
20 determination concerning the exemption application is delivered to
21 the owner. After the effective date of this SECTION until at least
22 after September 1, 2011, and during the pendency of the
23 proceedings concerning an exemption application under this
24 SECTION, action under IC 6-1.1-24 or another law may not be
25 taken to collect the unpaid taxes for a year covered by the
26 exemption application, including any action to sell the property at
27 a tax sale. If an entity is granted an exemption or a partial
28 exemption under this SECTION, any unpaid property tax liability,
29 including interest, for the entity's property shall be canceled by the
30 county auditor and the county treasurer to the extent of the
31 exemption, and, notwithstanding IC 6-1.1-26-1, if the entity has
32 previously paid the tax liability for property with respect to the
33 assessment date covered by the application, the county auditor
34 shall issue a refund of the property tax paid by the entity to the
35 extent of the exemption. No interest or penalty may be imposed on
36 any tax liability remaining after the application of the exemption
37 for any period before the taxes are due as provided in this
38 subsection. An entity is not required to apply for any refund due

1 **under this SECTION. The county auditor shall, without an**
2 **appropriation being required, issue a warrant to the entity payable**
3 **from the county general fund for the amount of the refund, if any,**
4 **due the entity. No interest is payable on the refund.**

5 **(e) This SECTION expires January 1, 2013.**

6 **SECTION 4. An emergency is declared for this act."**

7 Renumber all SECTIONS consecutively.

(Reference is to HB 1288 as introduced.)

and when so amended that said bill do pass.

Representative Espich