

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 2010 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1288

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-18.5-1, AS AMENDED BY P.L.113-2010, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 1. As used in this chapter:

"Ad valorem property tax levy for an ensuing calendar year" means the total property taxes imposed by a civil taxing unit for current property taxes collectible in that ensuing calendar year.

"Adopting county" means any county in which the county adjusted gross income tax is in effect.

"Civil taxing unit" means any taxing unit except a school corporation.

"Maximum permissible ad valorem property tax levy for the preceding calendar year" means, ~~the greater of:~~

(+) ~~the remainder of:~~

(A) **for purposes of determining a maximum permissible ad valorem property tax levy under section 3 of this chapter for property taxes imposed for the March 1, 2010, and January 15, 2011, assessment dates, the maximum permissible ad valorem property tax levy for the preceding calendar year as determined under this section as effective on January 1, 2011. For purposes of determining a maximum permissible ad valorem property tax levy under section 3 of this chapter for property taxes imposed for an**

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assessment date after January 15, 2011, the term means the civil taxing unit's maximum permissible ad valorem property tax levy for the calendar year immediately preceding the ensuing calendar year, as that levy was determined under section 3 of this chapter minus

(B) one-half (1/2) of the remainder of:

(i) the civil taxing unit's maximum permissible ad valorem property tax levy referred to in clause (A); minus

(ii) the civil taxing unit's ad valorem property tax levy for the calendar year immediately preceding the ensuing calendar year referred to in subdivision (2); or

(2) the civil taxing unit's ad valorem property tax levy for the calendar year immediately preceding the ensuing calendar year; as that levy was determined by the department of local government finance in fixing the civil taxing unit's budget, levy, and rate for that preceding calendar year under IC 6-1.1-17, and after eliminating the effects of temporary excessive levy appeals and temporary adjustments made to the working maximum levy for the calendar year immediately preceding the ensuing calendar year; as determined by the department of local government finance.

However, for the determination of the maximum permissible property tax levy for property taxes first due and payable after December 31, 2010, upon request by a civil taxing unit, the department of local government finance may make an adjustment to the civil taxing unit's maximum permissible ad valorem property tax levy for the ensuing calendar year if the civil taxing unit's actual levy was lower than the civil taxing unit's maximum permissible ad valorem property tax levy for the calendar year immediately preceding the ensuing calendar year because of the civil taxing unit's use of cash balances. **(regardless of whether the taxing unit imposed the entire amount of the maximum permissible ad valorem property tax levy in the immediately preceding year).**

"Taxable property" means all tangible property that is subject to the tax imposed by this article and is not exempt from the tax under IC 6-1.1-10 or any other law. For purposes of sections 2 and 3 of this chapter, the term "taxable property" is further defined in section 6 of this chapter.

SECTION 2. IC 20-46-4-6, AS AMENDED BY P.L.234-2007, SECTION 263, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 6. **(a) The levy imposed for an assessment date before January 16, 2011, may not exceed the**

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maximum permissible levy permitted under this section as this section was effective on January 1, 2011.

(b) The levy imposed for an assessment date after January 15, 2011, may not exceed the amount determined by multiplying:

- (1) the school corporation's maximum permissible levy for the fund for the previous year under ~~IC 21-2-11.5~~ (before its repeal) or this chapter, as that levy was determined by the department of local government finance in fixing the civil taxing unit's budget; levy; and rate for that preceding calendar year under ~~IC 6-1.1-17~~ and after eliminating the effects of temporary excessive levy appeals and any other temporary adjustments made to the levy for the calendar year (regardless of whether the school corporation imposed the entire amount of the maximum permissible levy in the immediately preceding year); by**
- (2) the assessed value growth quotient determined under IC 6-1.1-18.5-2.**

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

- (1) is owned, on the date an application is filed under this SECTION, by a domestic nonprofit corporation;**
- (2) was granted a property tax exemption under IC 6-1.1-10-16 for the:**
 - (A) March 1, 2006;**
 - (B) March 1, 2007; and**
 - (C) March 1, 2010;**

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

- (3) is adjacent to another parcel of real property that was:**
 - (A) owned, on the date an application is filed under this SECTION, by the same domestic nonprofit corporation; and**
 - (B) granted a property tax exemption under IC 6-1.1-10-16 for the March 1, 2008, and March 1, 2009, assessment dates.**

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

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1, 2009, assessment dates.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for a property tax exemption that is filed under subsection (b) is considered to be timely filed for the assessment date for which it is filed, and the county assessor shall forward the application to the county property tax assessment board of appeals for review or reconsideration. The board shall grant an exemption claimed under this SECTION for the assessment date covered by the application if, after reviewing all the information submitted by the applicant, the board determines that:

- (1) the entity's application for a property tax exemption satisfies the requirements of this SECTION; and
- (2) except for the omissions described in subsection (a), part or all of the entity's property would otherwise have qualified for an exemption under IC 6-1.1-10-16 for the assessment date covered by the application.

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

(d) Notwithstanding IC 6-1.1-22-9 or any other law, if an exemption application is filed or refiled under this SECTION, any unpaid taxes imposed on property for a year covered by an exemption application are not due until thirty (30) days after the date the applicant's eligibility for the exemption under this SECTION is finally adjudicated and determined and a revised tax statement under IC 6-1.1-22-8.1 that reflects the final determination concerning the exemption application is delivered to the owner. After the effective date of this SECTION until at least after September 1, 2011, and during the pendency of the proceedings concerning an exemption application under this SECTION, action under IC 6-1.1-24 or another law may not be taken to collect the unpaid taxes for a year covered by the exemption application, including any action to sell the property at a tax sale. If an entity is granted an exemption or a partial exemption under this SECTION, any unpaid property tax liability, including interest, for the entity's property shall be canceled by the county auditor and the county treasurer to the extent of the exemption, and, notwithstanding IC 6-1.1-26-1, if the entity has previously paid the tax liability for property with respect to the assessment date covered by the application, the county auditor shall issue a refund of the property tax paid by the entity to the extent of the exemption. No interest or penalty may be imposed on any tax liability remaining after the application of the exemption

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for any period before the taxes are due as provided in this subsection. An entity is not required to apply for any refund due under this SECTION. The county auditor shall, without an appropriation being required, issue a warrant to the entity payable from the county general fund for the amount of the refund, if any, due the entity. No interest is payable on the refund.

(e) This SECTION expires January 1, 2013.

SECTION 4. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]

(a) This SECTION applies to a taxpayer notwithstanding IC 6-1.1-11 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 in 2008 or 2009.

(c) As used in this SECTION, "taxpayer" refers to an entity that qualifies for a real property tax exemption under a statute listed in IC 6-1.1-10-38.

(d) A taxpayer, before July 1, 2011, may file or refile in person or in any other manner consistent with IC 6-1.1-36-1.5 a Form 136 property tax exemption application, along with any supporting documents, schedules, or attachments, claiming an exemption from real property taxes under a statute listed in IC 6-1.1-10-38 for:

- (1) an assessment date described in subsection (b); and
- (2) real property located in Decatur Township, Marion County.

(e) A property tax exemption application 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 real property that is subject to the exemption application would have qualified for an exemption under a statute listed in IC 6-1.1-10-38 if the application had been filed under IC 6-1.1-11 in a timely manner, the taxpayer:

- (1) is entitled to the exemption from real property taxes as claimed on the property tax exemption application filed or refiled by the taxpayer under subsection (d); and
- (2) shall pay no property taxes, penalties, or interest with respect to the exempt property.

(g) For real property to be exempt under this SECTION, the taxpayer must have received for an assessment date preceding or following any assessment date described in subsection (b) an exemption or partial exemption from real property taxes for real property identified by the same parcel or key numbers or the same

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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.

SECTION 5. An emergency is declared for this act.

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Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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