



February 24, 2012

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# ENGROSSED HOUSE BILL No. 1195

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DIGEST OF HB 1195 (Updated February 23, 2012 12:50 pm - DI 58)

**Citations Affected:** IC 6-1.1; noncode.

**Synopsis:** Property taxes. Provides that if a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the March 1 assessment date. Specifies that the taxpayer is not prejudiced or restricted in filing an appeal, if the data is not submitted by March 1. Changes from 10 to 30 days after the informal preliminary meeting for the assessing official to forward to the county auditor and the county board the results of the conference. Provides a taxpayer the right  
(Continued next page)

**Effective:** Upon passage; July 1, 2012.

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**Smith M, Cheatham, Clere, Kersey**

(SENATE SPONSORS — WALKER, KENLEY)

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January 9, 2012, read first time and referred to Committee on Ways and Means.  
January 26, 2012, amended, reported — Do Pass.  
January 30, 2012, read second time, ordered engrossed.  
January 31, 2012, read third time, passed. Yeas 94, nays 2.

SENATE ACTION

February 1, 2012, read first time and referred to Committee on Appropriations.  
February 23, 2012, amended, reported favorably — Do Pass.

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EH 1195—LS 6803/DI 51+



Digest Continued

to a continuance of a property tax assessment board of appeals hearing for just cause. Permits a taxpayer to request that the board make a decision based upon submitted evidence without the presence of the taxpayer. Sets a deadline for filing a notice of withdrawal of a petition. Imposes a \$50 penalty if a request for continuance, a request for the board to take action without the taxpayer being present, or a withdrawal is not timely filed and the taxpayer or representative fails to appear at the hearing. Provides that an appraisal may not be required by the county board or the assessor in a proceeding before the county board or in the preliminary informal conference. Specifies that a taxpayer and an assessing official may introduce evidence of the assessment of comparable properties in the same taxing district. Permits various entities to file a late property tax exemption application for previous assessment years and provides for refunds regarding these exempt properties.

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February 24, 2012

Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

## ENGROSSED HOUSE BILL No. 1195

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 6-1.1-4-39, AS AMENDED BY P.L.146-2008,  
2 SECTION 85, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2012]: Sec. 39. (a) For assessment dates after February 28,  
4 2005, except as provided in subsections (c) and (e), the true tax value  
5 of real property regularly used to rent or otherwise furnish residential  
6 accommodations for periods of thirty (30) days or more and that has  
7 more than four (4) rental units is the lowest valuation determined by  
8 applying each of the following appraisal approaches:  
9 (1) Cost approach that includes an estimated reproduction or  
10 replacement cost of buildings and land improvements as of the  
11 date of valuation together with estimates of the losses in value  
12 that have taken place due to wear and tear, design and plan, or  
13 neighborhood influences.  
14 (2) Sales comparison approach, using data for generally  
15 comparable property.  
16 (3) Income capitalization approach, using an applicable  
17 capitalization method and appropriate capitalization rates that are

EH 1195—LS 6803/DI 51+



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- 1 developed and used in computations that lead to an indication of  
 2 value commensurate with the risks for the subject property use.
- 3 (b) The gross rent multiplier method is the preferred method of  
 4 valuing:
- 5 (1) real property that has at least one (1) and not more than four  
 6 (4) rental units; and  
 7 (2) mobile homes assessed under IC 6-1.1-7.
- 8 (c) A township assessor (if any) or the county assessor is not  
 9 required to appraise real property referred to in subsection (a) using the  
 10 three (3) appraisal approaches listed in subsection (a) if the assessor  
 11 and the taxpayer agree before notice of the assessment is given to the  
 12 taxpayer under section 22 of this chapter to the determination of the  
 13 true tax value of the property by the assessor using one (1) of those  
 14 appraisal approaches.
- 15 (d) To carry out this section, the department of local government  
 16 finance may adopt rules for assessors to use in gathering and  
 17 processing information for the application of the income capitalization  
 18 method and the gross rent multiplier method. **If a taxpayer wishes to**  
 19 **have the income capitalization method or the gross rent multiplier**  
 20 **method used in the initial formulation of the assessment of the**  
 21 **taxpayer's property, the taxpayer must submit the necessary**  
 22 **information to the assessor not later than the March 1 assessment**  
 23 **date. However, the taxpayer is not prejudiced in any way and is not**  
 24 **restricted in pursuing an appeal, if the data is not submitted by**  
 25 **March 1.** A taxpayer must verify under penalties for perjury any  
 26 information provided to the township or county assessor for use in the  
 27 application of either method. **Information provided to the assessor**  
 28 **under this section is confidential as provided in IC 6-1.1-35-9.**
- 29 (e) The true tax value of low income rental property (as defined in  
 30 section 41 of this chapter) is not determined under subsection (a). The  
 31 assessment method prescribed in section 41 of this chapter is the  
 32 exclusive method for assessment of that property. This subsection does  
 33 not impede any rights to appeal an assessment.
- 34 SECTION 2. IC 6-1.1-15-1, AS AMENDED BY P.L.172-2011,  
 35 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2012]: Sec. 1. (a) A taxpayer may obtain a review by the  
 37 county board of a county or township official's action with respect to  
 38 either or both of the following:
- 39 (1) The assessment of the taxpayer's tangible property.  
 40 (2) A deduction for which a review under this section is  
 41 authorized by any of the following:  
 42 (A) IC 6-1.1-12-25.5.

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- 1 (B) IC 6-1.1-12-28.5.
- 2 (C) IC 6-1.1-12-35.5.
- 3 (D) IC 6-1.1-12.1-5.
- 4 (E) IC 6-1.1-12.1-5.3.
- 5 (F) IC 6-1.1-12.1-5.4.
- 6 (b) At the time that notice of an action referred to in subsection (a)
- 7 is given to the taxpayer, the taxpayer shall also be informed in writing
- 8 of:
- 9 (1) the opportunity for a review under this section, including a
- 10 preliminary informal meeting under subsection (h)(2) with the
- 11 county or township official referred to in this subsection; and
- 12 (2) the procedures the taxpayer must follow in order to obtain a
- 13 review under this section.
- 14 (c) In order to obtain a review of an assessment or deduction
- 15 effective for the assessment date to which the notice referred to in
- 16 subsection (b) applies, the taxpayer must file a notice in writing with
- 17 the county or township official referred to in subsection (a) not later
- 18 than forty-five (45) days after the date of the notice referred to in
- 19 subsection (b).
- 20 (d) A taxpayer may obtain a review by the county board of the
- 21 assessment of the taxpayer's tangible property effective for an
- 22 assessment date for which a notice of assessment is not given as
- 23 described in subsection (b). To obtain the review, the taxpayer must file
- 24 a notice in writing with the township assessor, or the county assessor
- 25 if the township is not served by a township assessor. The right of a
- 26 taxpayer to obtain a review under this subsection for an assessment
- 27 date for which a notice of assessment is not given does not relieve an
- 28 assessing official of the duty to provide the taxpayer with the notice of
- 29 assessment as otherwise required by this article. The notice to obtain
- 30 a review must be filed not later than the later of:
- 31 (1) May 10 of the year; or
- 32 (2) forty-five (45) days after the date of the tax statement mailed
- 33 by the county treasurer, regardless of whether the assessing
- 34 official changes the taxpayer's assessment.
- 35 (e) A change in an assessment made as a result of a notice for
- 36 review filed by a taxpayer under subsection (d) after the time
- 37 prescribed in subsection (d) becomes effective for the next assessment
- 38 date. A change in an assessment made as a result of a notice for review
- 39 filed by a taxpayer under subsection (c) or (d) remains in effect from
- 40 the assessment date for which the change is made until the next
- 41 assessment date for which the assessment is changed under this article.
- 42 (f) The written notice filed by a taxpayer under subsection (c) or (d)

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- 1 must include the following information:
- 2 (1) The name of the taxpayer.
- 3 (2) The address and parcel or key number of the property.
- 4 (3) The address and telephone number of the taxpayer.
- 5 (g) The filing of a notice under subsection (c) or (d):
- 6 (1) initiates a review under this section; and
- 7 (2) constitutes a request by the taxpayer for a preliminary
- 8 informal meeting with the official referred to in subsection (a).
- 9 (h) A county or township official who receives a notice for review
- 10 filed by a taxpayer under subsection (c) or (d) shall:
- 11 (1) immediately forward the notice to the county board; and
- 12 (2) attempt to hold a preliminary informal meeting with the
- 13 taxpayer to resolve as many issues as possible by:
- 14 (A) discussing the specifics of the taxpayer's assessment or
- 15 deduction;
- 16 (B) reviewing the taxpayer's property record card;
- 17 (C) explaining to the taxpayer how the assessment or
- 18 deduction was determined;
- 19 (D) providing to the taxpayer information about the statutes,
- 20 rules, and guidelines that govern the determination of the
- 21 assessment or deduction;
- 22 (E) noting and considering objections of the taxpayer;
- 23 (F) considering all errors alleged by the taxpayer; and
- 24 (G) otherwise educating the taxpayer about:
- 25 (i) the taxpayer's assessment or deduction;
- 26 (ii) the assessment or deduction process; and
- 27 (iii) the assessment or deduction appeal process.
- 28 (i) Not later than ~~ten (10)~~ **thirty (30)** days after the informal
- 29 preliminary meeting, the official referred to in subsection (a) shall
- 30 forward to the county auditor and the county board the results of the
- 31 conference on a form prescribed by the department of local government
- 32 finance that must be completed and signed by the taxpayer and the
- 33 official. The form must indicate the following:
- 34 (1) If the taxpayer and the official agree on the resolution of all
- 35 assessment or deduction issues in the review, a statement of:
- 36 (A) those issues; and
- 37 (B) the assessed value of the tangible property or the amount
- 38 of the deduction that results from the resolution of those issues
- 39 in the manner agreed to by the taxpayer and the official.
- 40 (2) If the taxpayer and the official do not agree on the resolution
- 41 of all assessment or deduction issues in the review:
- 42 (A) a statement of those issues; and

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- 1 (B) the identification of:
- 2 (i) the issues on which the taxpayer and the official agree;
- 3 and
- 4 (ii) the issues on which the taxpayer and the official
- 5 disagree.
- 6 (j) If the county board receives a form referred to in subsection
- 7 (i)(1) before the hearing scheduled under subsection (k):
- 8 (1) the county board shall cancel the hearing;
- 9 (2) the county official referred to in subsection (a) shall give
- 10 notice to the taxpayer, the county board, the county assessor, and
- 11 the county auditor of the assessment or deduction in the amount
- 12 referred to in subsection (i)(1)(B); and
- 13 (3) if the matter in issue is the assessment of tangible property,
- 14 the county board may reserve the right to change the assessment
- 15 under IC 6-1.1-13.
- 16 (k) If:
- 17 (1) subsection (i)(2) applies; or
- 18 (2) the county board does not receive a form referred to in
- 19 subsection (i) not later than one hundred twenty (120) days after
- 20 the date of the notice for review filed by the taxpayer under
- 21 subsection (c) or (d);
- 22 the county board shall hold a hearing on a review under this subsection
- 23 not later than one hundred eighty (180) days after the date of that
- 24 notice. The county board shall, by mail, give notice of the date, time,
- 25 and place fixed for the hearing to the taxpayer and the county or
- 26 township official with whom the taxpayer filed the notice for review.
- 27 The taxpayer and the county or township official with whom the
- 28 taxpayer filed the notice for review are parties to the proceeding before
- 29 the county board. **A taxpayer may request a continuance of the**
- 30 **hearing by filing, at least twenty (20) days before the hearing date,**
- 31 **a request for continuance with the board and the county or**
- 32 **township official with evidence supporting a just cause for the**
- 33 **continuance. The board shall, within ten (10) days from the date**
- 34 **the request for a continuance is filed, either find that the taxpayer**
- 35 **has demonstrated a just cause for a continuance and grant the**
- 36 **taxpayer the continuance or deny the continuance. A taxpayer may**
- 37 **request that the board take action without the taxpayer being**
- 38 **present and that the board make a decision based on the evidence**
- 39 **already submitted to the board by filing, at least eight (8) days**
- 40 **before the hearing date, a request with the board and the county or**
- 41 **township official. A taxpayer may withdraw a petition by filing, at**
- 42 **least eight (8) days before the hearing date, a notice of withdrawal**

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1 **with the board and the county or township official.**

2 (l) At the hearing required under subsection (k):

3 (1) the taxpayer may present the taxpayer's reasons for  
4 disagreement with the assessment or deduction; and

5 (2) the county or township official with whom the taxpayer filed  
6 the notice for review must present:

7 (A) the basis for the assessment or deduction decision; and

8 (B) the reasons the taxpayer's contentions should be denied.

9 **A penalty of fifty dollars (\$50) shall be assessed against the**  
10 **taxpayer, if the taxpayer or representative fails to appear at the**  
11 **hearing and, under subsection (k), a request for continuance was**  
12 **denied, or a request for continuance, a request for the board to**  
13 **take action without the taxpayer being present, or a withdrawal**  
14 **was not timely filed.**

15 (m) The official referred to in subsection (a) may not require the  
16 taxpayer to provide documentary evidence at the preliminary informal  
17 meeting under subsection (h). The county board may not require a  
18 taxpayer to file documentary evidence or summaries of statements of  
19 testimonial evidence before the hearing required under subsection (k).  
20 If the action for which a taxpayer seeks review under this section is the  
21 assessment of tangible property, the taxpayer is not required to have an  
22 appraisal of the property in order to do the following:

23 (1) Initiate the review.

24 (2) Prosecute the review.

25 (n) The county board shall prepare a written decision resolving all  
26 of the issues under review. The county board shall, by mail, give notice  
27 of its determination not later than one hundred twenty (120) days after  
28 the hearing under subsection (k) to the taxpayer, the official referred to  
29 in subsection (a), the county assessor, and the county auditor.

30 (o) If the maximum time elapses:

31 (1) under subsection (k) for the county board to hold a hearing; or

32 (2) under subsection (n) for the county board to give notice of its  
33 determination;

34 the taxpayer may initiate a proceeding for review before the Indiana  
35 board by taking the action required by section 3 of this chapter at any  
36 time after the maximum time elapses.

37 SECTION 3. IC 6-1.1-15-18 IS ADDED TO THE INDIANA CODE  
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
39 1, 2012]: **Sec. 18. (a) This section applies to an appeal to which this**  
40 **chapter applies, including any review by the board of tax review or**  
41 **the tax court.**

42 (b) **This section applies to any proceeding pending or**

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1 commenced after June 30, 2012.

2 (c) To accurately determine uniformity and true tax value, a  
3 taxpayer or an assessing official may introduce evidence of the  
4 assessments of comparable properties located in the same taxing  
5 district.

6 SECTION 4. IC 6-1.1-37-11 IS AMENDED TO READ AS  
7 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 11. (a) If a taxpayer is  
8 entitled to a property tax refund or credit because an assessment is  
9 decreased, the taxpayer shall also be paid, or credited with, interest on  
10 the excess taxes that he the taxpayer paid at the rate of four percent  
11 (4%) per annum. However, in the case of an assessment that is  
12 decreased by the Indiana board or the Indiana tax court, the  
13 taxpayer is not entitled to interest on the excess taxes unless the  
14 taxpayer affirms, under penalty of perjury, that substantive  
15 evidence supporting the taxpayer's position had been:

16 (1) presented by the taxpayer to the assessor before; or

17 (2) introduced by the taxpayer at;

18 the hearing before the county property tax assessment board of  
19 appeals. An appraisal may not be required by the county property  
20 tax assessment board of appeals or the assessor in a proceeding  
21 before the county property tax assessment board of appeals or in  
22 a preliminary informal meeting under IC 6-1.1-15-1(h)(2).

23 (b) For purposes of this section and except as provided in subsection  
24 (c), the interest shall be computed from the date on which the taxes  
25 were paid or due, whichever is later, to the date of the refund or credit.

26 (c) This subsection applies if a taxpayer who is entitled to a refund  
27 or credit does not make a written request for the refund or credit to the  
28 county auditor within forty-five (45) days after the final determination  
29 of the county property tax assessment board of appeals, the state board  
30 of tax commissioners, the department of local government finance, the  
31 Indiana board, or the tax court that entitles the taxpayer to the refund  
32 or credit. In the case of a taxpayer described in this subsection, the  
33 interest shall be computed from the date on which the taxes were paid  
34 or due to the date that is forty-five (45) days after the final  
35 determination of the county property tax assessment board of appeals,  
36 the state board of tax commissioners, the department of local  
37 government finance, the Indiana board of tax review, or the Indiana tax  
38 court. In any event, a property tax refund or credit must be issued not  
39 later than ninety (90) days after the request is received.

40 SECTION 5. [EFFECTIVE UPON PASSAGE] (a) This SECTION  
41 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,  
42 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other

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1 statute or administrative rule.

2 (b) This SECTION applies to assessment dates (as defined in  
3 IC 6-1.1-1-2) occurring in 2008 and 2009.

4 (c) This SECTION applies only to a taxpayer that is an Indiana  
5 nonprofit corporation that serves the homeless and to land and  
6 improvements that meet all of the following conditions:

7 (1) The corporation leased land and improvements that  
8 served as a homeless shelter that met the physical, emotional,  
9 academic, and spiritual needs of children, teens, adults, and  
10 families during 2008 and 2009. The corporation timely filed  
11 an application under IC 6-1.1-11 for a property tax exemption  
12 for the land and improvements and received an exemption  
13 from property taxes for the 2007, 2010, and 2011 assessment  
14 dates for the land and improvements.

15 (2) The corporation did not timely file an application under  
16 IC 6-1.1-11 for a property tax exemption for the land and  
17 improvements described in subdivision (1) for the 2008 and  
18 2009 assessment dates, and as a result the corporation's land  
19 and improvements referred to in subdivision (1) were assessed  
20 and subject to property taxation for the 2008 and 2009  
21 assessment dates.

22 (3) For the 2008 and 2009 assessment dates, the land and  
23 improvements described in subdivision (1) would have been  
24 eligible for a property tax exemption if the corporation had  
25 filed an exemption application under IC 6-1.1-11.

26 (d) Notwithstanding any other law, a taxpayer, after March 31,  
27 2012, but before October 1, 2012, may file or refile in person or in  
28 any other manner consistent with IC 6-1.1-36-1.5:

29 (1) a Form 136 property tax exemption application, along  
30 with any supporting documents, schedules, or attachments,  
31 claiming an exemption from real property taxes or personal  
32 property taxes, or both under IC 6-1.1-10, for any assessment  
33 date described in subsection (b); and

34 (2) a personal property tax return, along with any supporting  
35 documents, schedules, or attachments, relating to any  
36 personal property under IC 6-1.1-10, for any assessment date  
37 for which an exemption is claimed on a Form 136 property  
38 tax exemption application that is filed under this subsection.

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

41 (1) is, subject to this SECTION, allowed; and  
42 (2) is considered to have been timely filed.

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1 (f) If the taxpayer demonstrates in the application or by other  
 2 means that the property that is subject to the exemption would  
 3 have qualified for an exemption under IC 6-1.1-10, if the  
 4 application had been filed under IC 6-1.1-11 in a timely manner:

5 (1) the taxpayer is entitled to the exemptions from real  
 6 property taxes or personal property taxes, or both, as claimed  
 7 on the property tax exemption applications filed or refiled by  
 8 the taxpayer under subsection (d);

9 (2) the taxpayer is not required to pay any property taxes,  
 10 penalties, or interest with respect to the exempt property;

11 (3) any liens imposed on the property for property taxes,  
 12 penalties, or interest that would otherwise be due for the  
 13 affected assessment dates are released; and

14 (4) notwithstanding the filing deadlines for a claim in  
 15 IC 6-1.1-26, the taxpayer is eligible for a refund of any  
 16 property taxes, penalties, or interest paid for the affected  
 17 assessment dates, if the taxpayer files a claim under  
 18 IC 6-1.1-26.

19 (g) If the exemption is granted under this SECTION, the county  
 20 shall issue a refund to the corporation for all taxes paid for the  
 21 2008 and 2009 assessment dates with respect to the exempt  
 22 property. The county may pay the refund to the taxpayer in two (2)  
 23 equal installments over a two (2) year period from the date the  
 24 county determines that the property qualifies for the exemption.

25 (h) This SECTION expires January 1, 2015.

26 SECTION 6. [EFFECTIVE UPON PASSAGE] (a) This SECTION  
 27 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,  
 28 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other  
 29 statute or administrative rule.

30 (b) This SECTION applies to an assessment date (as defined in  
 31 IC 6-1.1-1-2) occurring in 2011.

32 (c) This SECTION applies only to a taxpayer and property that  
 33 meet all of the following conditions:

34 (1) The taxpayer is an Episcopal Church.

35 (2) The taxpayer's primary property is located at 611 West  
 36 Berry Street Fort Wayne, Indiana, and is exempt from  
 37 property taxation.

38 (3) The taxpayer received two (2) parcels of property by gift  
 39 as of March 15, 2011 ("gifted properties").

40 (4) Notwithstanding that the date the taxpayer became the  
 41 owner of the gifted properties was after the March 1, 2011,  
 42 assessment date, for the 2011 assessment date, the taxpayer

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1 would have been eligible for a property tax exemption if the  
2 taxpayer had been the owner on March 1, 2011, and had  
3 owned, occupied, and used the gifted properties for a religious  
4 or charitable purpose consistent with the taxpayer's primary  
5 property located at 611 West Berry Street Fort Wayne,  
6 Indiana.

7 (d) Notwithstanding any other law, a taxpayer, after March 31,  
8 2012, but before October 1, 2012, may file or refile in person or in  
9 any other manner consistent with IC 6-1.1-36-1.5:

- 10 (1) a Form 136 property tax exemption application, along
- 11 with any supporting documents, schedules, or attachments,
- 12 claiming an exemption from real property taxes or personal
- 13 property taxes, or both under IC 6-1.1-10, for any assessment
- 14 date described in subsection (b), notwithstanding the date of
- 15 ownership of the gifted properties by the taxpayer; and
- 16 (2) a personal property tax return, along with any supporting
- 17 documents, schedules, or attachments, relating to any
- 18 personal property under IC 6-1.1-10, for any assessment date
- 19 for which an exemption is claimed on a Form 136 property
- 20 tax exemption application that is filed 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 gifted properties that is subject to the exemption  
27 would have qualified for an exemption under IC 6-1.1-10, if the  
28 taxpayer had owned the gifted properties and had filed an  
29 application under IC 6-1.1-11 in a timely manner:

- 30 (1) the taxpayer is entitled to the exemptions from real
- 31 property taxes or personal property taxes, or both, as claimed
- 32 on the property tax exemption applications filed or refiled by
- 33 the taxpayer under subsection (d), notwithstanding the
- 34 taxpayer's date of ownership of the gifted properties;
- 35 (2) the taxpayer is not required to pay any property taxes,
- 36 penalties, or interest with respect to the exempt property;
- 37 (3) any liens imposed on the property for property taxes,
- 38 penalties, or interest that would otherwise be due for the
- 39 affected assessment dates are released; and
- 40 (4) notwithstanding the filing deadlines for a claim in
- 41 IC 6-1.1-26, the taxpayer is eligible for a refund of any
- 42 property taxes, penalties, or interest paid for the affected

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1 assessment dates, if the taxpayer files a claim under  
2 IC 6-1.1-26.

3 (g) If the exemption is granted under this SECTION, the county  
4 shall issue a refund to the taxpayer for all taxes paid for the 2011  
5 assessment date with respect to the exempt property.

6 (h) This SECTION expires January 1, 2013.

7 SECTION 7. [EFFECTIVE UPON PASSAGE] (a) This SECTION  
8 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,  
9 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other  
10 statute or administrative rule.

11 (b) This SECTION applies to an assessment date (as defined in  
12 IC 6-1.1-1-2) occurring in 2009.

13 (c) This SECTION applies only to a taxpayer that is an Indiana  
14 nonprofit corporation that is a foundation supporting the  
15 preservation of and education related to the Ford automobile that  
16 first used the V-8 engine and to land and improvements that meet  
17 all of the following conditions:

18 (1) The corporation timely filed an application under  
19 IC 6-1.1-11 for a property tax exemption for the land and  
20 improvements owned, used, and occupied by the corporation  
21 for the foundation's purpose and received an exemption from  
22 property taxes for the 2010 through 2012 assessment dates.

23 (2) The corporation did not timely file an application under  
24 IC 6-1.1-11 for a property tax exemption for the land and  
25 improvements described in subdivision (1) for the 2009  
26 assessment date, and as a result the corporation's land and  
27 improvements referred to in subdivision (1) were assessed and  
28 subject to property taxation for the 2009 assessment date.

29 (3) For the 2009 assessment date, the land and improvements  
30 described in subdivision (1) would have been eligible for a  
31 property tax exemption if the corporation had filed an  
32 exemption application under IC 6-1.1-11.

33 (d) Notwithstanding any other law, a taxpayer, after March 31,  
34 2012, but before October 1, 2012, may file or refile in person or in  
35 any other manner consistent with IC 6-1.1-36-1.5:

36 (1) a Form 136 property tax exemption application, along  
37 with any supporting documents, schedules, or attachments,  
38 claiming an exemption from real property taxes or personal  
39 property taxes, or both under IC 6-1.1-10, for any assessment  
40 date described in subsection (b); and

41 (2) a personal property tax return, along with any supporting  
42 documents, schedules, or attachments, relating to any

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- 1           personal property under IC 6-1.1-10, for any assessment date
- 2           for which an exemption is claimed on a Form 136 property
- 3           tax exemption application that is filed under this subsection.
- 4           (e) Any property tax exemption application or personal
- 5           property tax return filed or refiled under subsection (d):
- 6                 (1) is, subject to this SECTION, allowed; and
- 7                 (2) is considered to have been timely filed.
- 8           (f) If the taxpayer demonstrates in the application or by other
- 9           means that the property that is subject to the exemption would
- 10           have qualified for an exemption under IC 6-1.1-10, if the
- 11           application had been filed under IC 6-1.1-11 in a timely manner:
- 12                 (1) the taxpayer is entitled to the exemptions from real
- 13                 property taxes or personal property taxes, or both, as claimed
- 14                 on the property tax exemption applications filed or refiled by
- 15                 the taxpayer under subsection (d);
- 16                 (2) the taxpayer is not required to pay any property taxes,
- 17                 penalties, or interest with respect to the exempt property;
- 18                 (3) any liens imposed on the property for property taxes,
- 19                 penalties, or interest that would otherwise be due for the
- 20                 affected assessment dates are released; and
- 21                 (4) notwithstanding the filing deadlines for a claim in
- 22                 IC 6-1.1-26, the taxpayer is eligible for a refund of any
- 23                 property taxes, penalties, or interest paid for the affected
- 24                 assessment dates, if the taxpayer files a claim under
- 25                 IC 6-1.1-26.
- 26           (g) If the exemption is granted under this SECTION, the county
- 27           shall issue a refund to the corporation for all taxes paid for the
- 28           2009 assessment date with respect to the exempt property.
- 29           (h) This SECTION expires January 1, 2013.
- 30           SECTION 8. [EFFECTIVE UPON PASSAGE] (a) This SECTION
- 31           applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,
- 32           IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other
- 33           statute or administrative rule.
- 34                 (b) This section applies to assessment dates (as defined in
- 35                 IC 6-1.1-1-2) occurring in 2009 through 2011.
- 36                 (c) As used in this SECTION, "taxpayer" refers to an Indiana
- 37                 nonprofit corporation, trust, or other entity that is exempt from
- 38                 Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) that
- 39                 owns real or personal property, or both, located at one (1) of the
- 40                 following parcels or street addresses in Marion County:
- 41                         (1) Parcel 1025784 at 3145 North Meridian Street.
- 42                         (2) Parcels 1054687, 1011724, 1024353, 1060216, and 1092651

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at 1544 Columbia Avenue.  
 (3) Parcel 1009407 at 2455 Dr. Martin Luther King Jr. Street.  
 (4) 8604 Allisonville Road.

(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, 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, 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 personal property under IC 6-1.1-10, 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 subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the application had been filed under IC 6-1.1-11 in a timely manner:

(1) 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);

(2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;

(3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and

(4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected assessment dates, if the taxpayer files a claim under IC 6-1.1-26.

(g) If the exemption is granted under this SECTION, the county shall issue a refund to the corporation for all taxes paid for the 2009 through 2011 assessment dates with respect to the exempt property. The county may pay the refund to the taxpayer in three

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- 1 (3) equal installments over a three (3) year period from the date the
- 2 county determines that the property qualifies for the exemption.
- 3 (h) This SECTION expires January 1, 2016.
- 4 SECTION 9. [EFFECTIVE UPON PASSAGE] (a) This SECTION
- 5 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,
- 6 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other
- 7 statute or administrative rule.
- 8 (b) This section applies to assessment dates (as defined in
- 9 IC 6-1.1-1-2) occurring in 2010 and 2011.
- 10 (c) As used in this SECTION, "taxpayer" refers to an Indiana
- 11 nonprofit corporation, trust, or other entity that is exempt from
- 12 Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) that
- 13 owns real or personal property, or both, located at 2201 East 54th
- 14 Street (Parcel 8047974).
- 15 (d) Notwithstanding any other law, a taxpayer, after March 31,
- 16 2012, but before October 1, 2012, may file or refile in person or in
- 17 any other manner consistent with IC 6-1.1-36-1.5:
- 18 (1) a Form 136 property tax exemption application, along
- 19 with any supporting documents, schedules, or attachments,
- 20 claiming an exemption from real property taxes or personal
- 21 property taxes, or both under IC 6-1.1-10, for any assessment
- 22 date described in subsection (b); and
- 23 (2) a personal property tax return, along with any supporting
- 24 documents, schedules, or attachments, relating to any
- 25 personal property under IC 6-1.1-10, for any assessment date
- 26 for which an exemption is claimed on a Form 136 property
- 27 tax exemption application that is filed under this subsection.
- 28 (e) Any property tax exemption application or personal
- 29 property tax return filed or refiled under subsection (d):
- 30 (1) is, subject to this SECTION, allowed; and
- 31 (2) is considered to have been timely filed.
- 32 (f) If the taxpayer demonstrates in the application or by other
- 33 means that the property that is subject to the exemption would
- 34 have qualified for an exemption under IC 6-1.1-10, if the
- 35 application had been filed under IC 6-1.1-11 in a timely manner:
- 36 (1) the taxpayer is entitled to the exemptions from real
- 37 property taxes or personal property taxes, or both, as claimed
- 38 on the property tax exemption applications filed or refiled by
- 39 the taxpayer under subsection (d);
- 40 (2) the taxpayer is not required to pay any property taxes,
- 41 penalties, or interest with respect to the exempt property;
- 42 (3) any liens imposed on the property for property taxes,

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1 penalties, or interest that would otherwise be due for the  
2 affected assessment dates are released; and  
3 (4) notwithstanding the filing deadlines for a claim in  
4 IC 6-1.1-26, the taxpayer is eligible for a refund of any  
5 property taxes, penalties, or interest paid for the affected  
6 assessment dates, if the taxpayer files a claim under  
7 IC 6-1.1-26.  
8 (g) If the exemption is granted under this SECTION, the county  
9 shall issue a refund to the corporation for all taxes paid for the  
10 2010 and 2011 assessment dates with respect to the exempt  
11 property. The county may pay the refund to the taxpayer in two (2)  
12 equal installments over a two (2) year period from the date the  
13 county determines that the property qualifies for the exemption.  
14 (h) This SECTION expires January 1, 2015.  
15 SECTION 10. 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 1195, 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 1, delete lines 8 through 17, begin a new paragraph and insert:

**"(c) To accurately determine uniformity and true tax value, a taxpayer may introduce evidence of the assessments of comparable properties."**

Delete page 2.

and when so amended that said bill do pass.

(Reference is to HB 1195 as introduced.)

ESPICH, Chair

Committee Vote: yeas 19, nays 0.

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COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred House Bill No. 1195, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-4-39, AS AMENDED BY P.L.146-2008, SECTION 85, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 39. (a) For assessment dates after February 28, 2005, except as provided in subsections (c) and (e), the true tax value of real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more and that has more than four (4) rental units is the lowest valuation determined by applying each of the following appraisal approaches:

- (1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences.
- (2) Sales comparison approach, using data for generally comparable property.

**EH 1195—LS 6803/DI 51+**



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(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(b) The gross rent multiplier method is the preferred method of valuing:

- (1) real property that has at least one (1) and not more than four (4) rental units; and
- (2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor (if any) or the county assessor is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. **If a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial formulation of the assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the March 1 assessment date. However, the taxpayer is not prejudiced in any way and is not restricted in pursuing an appeal, if the data is not submitted by March 1.** A taxpayer must verify under penalties for perjury any information provided to the township or county assessor for use in the application of either method. **Information provided to the assessor under this section is confidential as provided in IC 6-1.1-35-9.**

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

SECTION 2. IC 6-1.1-15-1, AS AMENDED BY P.L.172-2011, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

- (1) The assessment of the taxpayer's tangible property.
- (2) A deduction for which a review under this section is

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authorized by any of the following:

- (A) IC 6-1.1-12-25.5.
- (B) IC 6-1.1-12-28.5.
- (C) IC 6-1.1-12-35.5.
- (D) IC 6-1.1-12.1-5.
- (E) IC 6-1.1-12.1-5.3.
- (F) IC 6-1.1-12.1-5.4.

(b) At the time that notice of an action referred to in subsection (a) is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and
- (2) the procedures the taxpayer must follow in order to obtain a review under this section.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. The notice to obtain a review must be filed not later than the later of:

- (1) May 10 of the year; or
- (2) forty-five (45) days after the date of the tax statement mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next

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assessment date for which the assessment is changed under this article.

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

- (1) The name of the taxpayer.
- (2) The address and parcel or key number of the property.
- (3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

- (1) initiates a review under this section; and
- (2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

- (1) immediately forward the notice to the county board; and
- (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:
  - (A) discussing the specifics of the taxpayer's assessment or deduction;
  - (B) reviewing the taxpayer's property record card;
  - (C) explaining to the taxpayer how the assessment or deduction was determined;
  - (D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;
  - (E) noting and considering objections of the taxpayer;
  - (F) considering all errors alleged by the taxpayer; and
  - (G) otherwise educating the taxpayer about:
    - (i) the taxpayer's assessment or deduction;
    - (ii) the assessment or deduction process; and
    - (iii) the assessment or deduction appeal process.

(i) Not later than ~~ten (10)~~ **thirty (30)** days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:

- (1) If the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:
  - (A) those issues; and
  - (B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.
- (2) If the taxpayer and the official do not agree on the resolution

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of all assessment or deduction issues in the review:

- (A) a statement of those issues; and
- (B) the identification of:
  - (i) the issues on which the taxpayer and the official agree; and
  - (ii) the issues on which the taxpayer and the official disagree.
- (j) If the county board receives a form referred to in subsection (i)(1) before the hearing scheduled under subsection (k):
  - (1) the county board shall cancel the hearing;
  - (2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and
  - (3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.
- (k) If:
  - (1) subsection (i)(2) applies; or
  - (2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **A taxpayer may request a continuance of the hearing by filing, at least twenty (20) days before the hearing date, a request for continuance with the board and the county or township official with evidence supporting a just cause for the continuance. The board shall, within ten (10) days from the date the request for a continuance is filed, either find that the taxpayer has demonstrated a just cause for a continuance and grant the taxpayer the continuance or deny the continuance. A taxpayer may request that the board take action without the taxpayer being present and that the board make a decision based on the evidence already submitted to the board by filing, at least eight (8) days before the hearing date, a request with the board and the county or**



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**township official. A taxpayer may withdraw a petition by filing, at least eight (8) days before the hearing date, a notice of withdrawal with the board and the county or township official.**

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment or deduction decision; and

(B) the reasons the taxpayer's contentions should be denied.

**A penalty of fifty dollars (\$50) shall be assessed against the taxpayer, if the taxpayer or representative fails to appear at the hearing and, under subsection (k), a request for continuance was denied, or a request for continuance, a request for the board to take action without the taxpayer being present, or a withdrawal was not timely filed.**

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (k) to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

(o) If the maximum time elapses:

(1) under subsection (k) for the county board to hold a hearing; or

(2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses."

Page 1, line 9, after "taxpayer" insert "**or an assessing official**".

Page 1, line 10, after "properties" insert "**located in the same taxing district**".

Page 1, after line 10, begin a new paragraph and insert:

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"SECTION 5. IC 6-1.1-37-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 11. (a) If a taxpayer is entitled to a property tax refund or credit because an assessment is decreased, the taxpayer shall also be paid, or credited with, interest on the excess taxes that ~~he~~ **the taxpayer** paid at the rate of four percent (4%) per annum. **However, in the case of an assessment that is decreased by the Indiana board or the Indiana tax court, the taxpayer is not entitled to interest on the excess taxes unless the taxpayer affirms, under penalty of perjury, that substantive evidence supporting the taxpayer's position had been:**

- (1) presented by the taxpayer to the assessor before; or**
- (2) introduced by the taxpayer at;**

**the hearing before the county property tax assessment board of appeals. An appraisal may not be required by the county property tax assessment board of appeals or the assessor in a proceeding before the county property tax assessment board of appeals or in a preliminary informal meeting under IC 6-1.1-15-1(h)(2).**

(b) For purposes of this section and except as provided in subsection (c), the interest shall be computed from the date on which the taxes were paid or due, whichever is later, to the date of the refund or credit.

(c) This subsection applies if a taxpayer who is entitled to a refund or credit does not make a written request for the refund or credit to the county auditor within forty-five (45) days after the final determination of the county property tax assessment board of appeals, the state board of tax commissioners, the department of local government finance, the Indiana board, or the tax court that entitles the taxpayer to the refund or credit. In the case of a taxpayer described in this subsection, the interest shall be computed from the date on which the taxes were paid or due to the date that is forty-five (45) days after the final determination of the county property tax assessment board of appeals, the state board of tax commissioners, the department of local government finance, the Indiana board of tax review, or the Indiana tax court. In any event, a property tax refund or credit must be issued not later than ninety (90) days after the request is received.

SECTION 6. [EFFECTIVE UPON PASSAGE] **(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 statute or administrative rule.**

**(b) This SECTION applies to assessment dates (as defined in IC 6-1.1-1-2) occurring in 2008 and 2009.**

**(c) This SECTION applies only to a taxpayer that is an Indiana nonprofit corporation that serves the homeless and to land and**

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improvements that meet all of the following conditions:

(1) The corporation leased land and improvements that served as a homeless shelter that met the physical, emotional, academic, and spiritual needs of children, teens, adults, and families during 2008 and 2009. The corporation timely filed an application under IC 6-1.1-11 for a property tax exemption for the land and improvements and received an exemption from property taxes for the 2007, 2010, and 2011 assessment dates for the land and improvements.

(2) The corporation did not timely file an application under IC 6-1.1-11 for a property tax exemption for the land and improvements described in subdivision (1) for the 2008 and 2009 assessment dates, and as a result the corporation's land and improvements referred to in subdivision (1) were assessed and subject to property taxation for the 2008 and 2009 assessment dates.

(3) For the 2008 and 2009 assessment dates, the land and improvements described in subdivision (1) would have been eligible for a property tax exemption if the corporation had filed an exemption application under IC 6-1.1-11.

(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, 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, 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 personal property under IC 6-1.1-10, 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 subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the application had been filed under IC 6-1.1-11 in a timely manner:

(1) the taxpayer is entitled to the exemptions from real

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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);

(2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;

(3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and

(4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected assessment dates, if the taxpayer files a claim under IC 6-1.1-26.

(g) If the exemption is granted under this SECTION, the county shall issue a refund to the corporation for all taxes paid for the 2008 and 2009 assessment dates with respect to the exempt property. The county may pay the refund to the taxpayer in two (2) equal installments over a two (2) year period from the date the county determines that the property qualifies for the exemption.

(h) This SECTION expires January 1, 2015.

SECTION 7. [EFFECTIVE UPON PASSAGE] (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 statute or administrative rule.

(b) This SECTION applies to an assessment date (as defined in IC 6-1.1-1-2) occurring in 2011.

(c) This SECTION applies only to a taxpayer and property that meet all of the following conditions:

(1) The taxpayer is an Episcopal Church.

(2) The taxpayer's primary property is located at 611 West Berry Street Fort Wayne, Indiana, and is exempt from property taxation.

(3) The taxpayer received two (2) parcels of property by gift as of March 15, 2011 ("gifted properties").

(4) Notwithstanding that the date the taxpayer became the owner of the gifted properties was after the March 1, 2011, assessment date, for the 2011 assessment date, the taxpayer would have been eligible for a property tax exemption if the taxpayer had been the owner on March 1, 2011, and had owned, occupied, and used the gifted properties for a religious or charitable purpose consistent with the taxpayer's primary property located at 611 West Berry Street Fort Wayne,

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**Indiana.**

**(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, 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, for any assessment date described in subsection (b), notwithstanding the date of ownership of the gifted properties by the taxpayer; and**

**(2) a personal property tax return, along with any supporting documents, schedules, or attachments, relating to any personal property under IC 6-1.1-10, 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 gifted properties that is subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the taxpayer had owned the gifted properties and had filed an application under IC 6-1.1-11 in a timely manner:**

**(1) 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), notwithstanding the taxpayer's date of ownership of the gifted properties;**

**(2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;**

**(3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and**

**(4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected assessment dates, if the taxpayer files a claim under IC 6-1.1-26.**

**(g) If the exemption is granted under this SECTION, the county shall issue a refund to the taxpayer for all taxes paid for the 2011 assessment date with respect to the exempt property.**

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**(h) This SECTION expires January 1, 2013.**

**SECTION 8. [EFFECTIVE UPON PASSAGE] (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 statute or administrative rule.**

**(b) This SECTION applies to an assessment date (as defined in IC 6-1.1-1-2) occurring in 2009.**

**(c) This SECTION applies only to a taxpayer that is an Indiana nonprofit corporation that is a foundation supporting the preservation of and education related to the Ford automobile that first used the V-8 engine and to land and improvements that meet all of the following conditions:**

**(1) The corporation timely filed an application under IC 6-1.1-11 for a property tax exemption for the land and improvements owned, used, and occupied by the corporation for the foundation's purpose and received an exemption from property taxes for the 2010 through 2012 assessment dates.**

**(2) The corporation did not timely file an application under IC 6-1.1-11 for a property tax exemption for the land and improvements described in subdivision (1) for the 2009 assessment date, and as a result the corporation's land and improvements referred to in subdivision (1) were assessed and subject to property taxation for the 2009 assessment date.**

**(3) For the 2009 assessment date, the land and improvements described in subdivision (1) would have been eligible for a property tax exemption if the corporation had filed an exemption application under IC 6-1.1-11.**

**(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, 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, 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 personal property under IC 6-1.1-10, 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):**

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- (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 subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the application had been filed under IC 6-1.1-11 in a timely manner:

- (1) 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);
- (2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;
- (3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and
- (4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected assessment dates, if the taxpayer files a claim under IC 6-1.1-26.

(g) If the exemption is granted under this SECTION, the county shall issue a refund to the corporation for all taxes paid for the 2009 assessment date with respect to the exempt property.

(h) This SECTION expires January 1, 2013.

SECTION 9. [EFFECTIVE UPON PASSAGE] (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 statute or administrative rule.

(b) This section applies to assessment dates (as defined in IC 6-1.1-1-2) occurring in 2009 through 2011.

(c) As used in this SECTION, "taxpayer" refers to an Indiana nonprofit corporation, trust, or other entity that is exempt from Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) that owns real or personal property, or both, located at one (1) of the following parcels or street addresses in Marion County:

- (1) Parcel 1025784 at 3145 North Meridian Street.
- (2) Parcels 1054687, 1011724, 1024353, 1060216, and 1092651 at 1544 Columbia Avenue.
- (3) Parcel 1009407 at 2455 Dr. Martin Luther King Jr. Street.
- (4) 8604 Allisonville Road.

(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, may file or refile in person or in

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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, 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 personal property under IC 6-1.1-10, 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 subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the application had been filed under IC 6-1.1-11 in a timely manner:

(1) 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);

(2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;

(3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and

(4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected assessment dates, if the taxpayer files a claim under IC 6-1.1-26.

(g) If the exemption is granted under this SECTION, the county shall issue a refund to the corporation for all taxes paid for the 2009 through 2011 assessment dates with respect to the exempt property. The county may pay the refund to the taxpayer in three (3) equal installments over a three (3) year period from the date the county determines that the property qualifies for the exemption.

(h) This SECTION expires January 1, 2016.

SECTION 10. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies to a taxpayer, notwithstanding IC 6-1.1-3,

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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 statute or administrative rule.

(b) This section applies to assessment dates (as defined in IC 6-1.1-1-2) occurring in 2010 and 2011.

(c) As used in this SECTION, "taxpayer" refers to an Indiana nonprofit corporation, trust, or other entity that is exempt from Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) that owns real or personal property, or both, located at 2201 East 54th Street (Parcel 8047974).

(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, 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, 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 personal property under IC 6-1.1-10, 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 subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the application had been filed under IC 6-1.1-11 in a timely manner:

(1) 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);

(2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;

(3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and

(4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected

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assessment dates, if the taxpayer files a claim under IC 6-1.1-26.

**(g) If the exemption is granted under this SECTION, the county shall issue a refund to the corporation for all taxes paid for the 2010 and 2011 assessment dates with respect to the exempt property. The county may pay the refund to the taxpayer in two (2) equal installments over a two (2) year period from the date the county determines that the property qualifies for the exemption.**

**(h) This SECTION expires January 1, 2015.**

SECTION 11. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1195 as printed January 27, 2012.)

KENLEY, Chairperson

Committee Vote: Yeas 12, Nays 0.

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