

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1090 be amended to read as follows:

- 1           Page 1, between the enacting clause and line 1, begin a new  
2 paragraph and insert:  
3           "SECTION 1. IC 6-1.1-11-4, AS AMENDED BY P.L.173-2011,  
4 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 UPON PASSAGE]: Sec. 4. (a) The exemption application referred to  
6 in section 3 of this chapter is not required if the exempt property is  
7 owned by the United States, the state, an agency of this state, or a  
8 political subdivision (as defined in IC 36-1-2-13). However, this  
9 subsection applies only when the property is used, and in the case of  
10 real property occupied, by the owner.  
11           (b) The exemption application referred to in section 3 of this chapter  
12 is not required if the exempt property is a cemetery:  
13           (1) described by IC 6-1.1-2-7; or  
14           (2) maintained by a township executive under IC 23-14-68.  
15           (c) The exemption application referred to in section 3 of this chapter  
16 is not required if the exempt property is owned by the bureau of motor  
17 vehicles commission established under IC 9-15-1.  
18           (d) The exemption application referred to in section 3 or 3.5 of this  
19 chapter is not required if:  
20           (1) the exempt property is:  
21           (A) tangible property used for religious purposes described in  
22           IC 6-1.1-10-21;  
23           (B) tangible property owned by a church or religious society  
24           used for educational purposes described in IC 6-1.1-10-16;

- 1 (C) other tangible property owned, occupied, and used by a  
 2 person for educational, literary, scientific, religious, or  
 3 charitable purposes described in IC 6-1.1-10-16; or  
 4 (D) other tangible property owned by a fraternity or sorority  
 5 (as defined in IC 6-1.1-10-24);  
 6 (2) the exemption application referred to in **subsection (f) or**  
 7 **section 3 or 3.5 of this chapter was filed properly at least once for**  
 8 **a religious use under IC 6-1.1-10-21, an educational, literary,**  
 9 **scientific, religious, or charitable use under IC 6-1.1-10-16, or use**  
 10 **by a fraternity or sorority under IC 6-1.1-10-24; and**  
 11 (3) the property continues to meet the requirements for an  
 12 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or  
 13 IC 6-1.1-10-24.

14 A change in ownership of property does not terminate an exemption of  
 15 the property if after the change in ownership the property continues to  
 16 meet the requirements for an exemption under IC 6-1.1-10-16,  
 17 IC 6-1.1-10-21, or IC 6-1.1-10-24. However, if title to any of the real  
 18 property subject to the exemption changes or any of the tangible  
 19 property subject to the exemption is used for a nonexempt purpose after  
 20 the date of the last properly filed exemption application, the person that  
 21 obtained the exemption or the current owner of the property shall notify  
 22 the county assessor for the county where the tangible property is  
 23 located of the change in the year that the change occurs. The notice  
 24 must be in the form prescribed by the department of local government  
 25 finance. If the county assessor discovers that title to property granted  
 26 an exemption described in IC 6-1.1-10-16, IC 6-1.1-10-21, or  
 27 IC 6-1.1-10-24 has changed, the county assessor shall notify the  
 28 persons entitled to a tax statement under IC 6-1.1-22-8.1 for the  
 29 property of the change in title and indicate that the county auditor will  
 30 suspend the exemption for the property until the persons provide the  
 31 county assessor with an affidavit, signed under penalties of perjury, that  
 32 identifies the new owners of the property and indicates that the  
 33 property continues to meet the requirements for an exemption under  
 34 IC 6-1.1-10-21, IC 6-1.1-10-16, or IC 6-1.1-10-24. Upon receipt of the  
 35 affidavit, the county assessor shall reinstate the exemption for the years  
 36 for which the exemption was suspended and each year thereafter that  
 37 the property continues to meet the requirements for an exemption under  
 38 IC 6-1.1-10-21, IC 6-1.1-10-16, or IC 6-1.1-10-24.

39 **(e) Subsections (f), (g), and (h) apply to property for an**  
 40 **assessment date after January 15, 2006, and before March 2, 2012,**  
 41 **if:**

- 42 **(1) the property is:**  
 43 **(A) tangible property used for religious purposes described**  
 44 **in IC 6-1.1-10-21;**  
 45 **(B) tangible property owned by a church or religious**  
 46 **society and used for educational purposes described in**

- 1           **IC 6-1.1-10-16;**  
 2           **(C) other tangible property owned, occupied, and used by**  
 3           **a person for educational, literary, scientific, religious, or**  
 4           **charitable purposes described in IC 6-1.1-10-16; or**  
 5           **(D) other tangible property owned by a fraternity or**  
 6           **sorority (as defined in IC 6-1.1-10-24);**  
 7           **(2) subsections (a), (b), (c), or (d) do not apply for the**  
 8           **particular assessment date; and**  
 9           **(3) the property would otherwise qualify for an exemption**  
 10           **under IC 6-1.1-10-16, IC 6-1.1-10-21, or IC 6-1.1-10-24 for the**  
 11           **particular assessment date if an exemption application that**  
 12           **covered the assessment date had been timely filed under this**  
 13           **chapter.**
- 14           **(f) Notwithstanding any other law, a taxpayer, after March 31,**  
 15           **2012, but before January 1, 2013, may file or refile in person or in**  
 16           **any other manner consistent with IC 6-1.1-36-1.5:**
- 17           **(1) a Form 136 property tax exemption application, along**  
 18           **with any supporting documents, schedules, or attachments,**  
 19           **claiming an exemption from real property taxes or personal**  
 20           **property taxes, or both under IC 6-1.1-10-16, IC 6-1.1-10-21,**  
 21           **or IC 6-1.1-10-24, for any assessment date described in**  
 22           **subsection (e); 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 6-1.1-10-16, IC 6-1.1-10-21, or**  
 26           **IC 6-1.1-10-24, for any assessment date for which an**  
 27           **exemption is claimed on a Form 136 property tax exemption**  
 28           **application that is filed under this subsection.**
- 29           **(g) Any property tax exemption application or personal**  
 30           **property tax return filed or refiled under subsection (f):**
- 31           **(1) is subject to this subsection and subsections (f) and (h);**  
 32           **and**  
 33           **(2) is considered to have been timely filed.**
- 34           **(h) If the taxpayer demonstrates in the application or by other**  
 35           **means that the property that is subject to the exemption would**  
 36           **have qualified for an exemption under IC 6-1.1-10-16,**  
 37           **IC 6-1.1-10-21, or IC 6-1.1-10-24 if the application had been filed**  
 38           **under IC 6-1.1-11 in a timely manner:**
- 39           **(1) the taxpayer is entitled to the exemptions from real**  
 40           **property taxes or personal property taxes, or both, as claimed**  
 41           **on the property tax exemption applications filed or refiled by**  
 42           **the taxpayer under subsection (f);**  
 43           **(2) the taxpayer is not required to pay any property taxes,**  
 44           **penalties, or interest with respect to the exempt property;**  
 45           **(3) any liens imposed on the property for property taxes,**  
 46           **penalties, or interest that would otherwise be due for the**  
 47           **affected assessment dates are released; and**

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

6           Renumber all SECTIONS consecutively.  
            (Reference is to HB 1090 as printed January 23, 2012.)

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Representative Pryor