

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WITHDRAWN	Noes _____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 25, between lines 41 and 42, begin a new paragraph and insert:
- 2 "SECTION 19. [EFFECTIVE UPON PASSAGE] (a) This
- 3 SECTION applies to a county having a consolidated city.
- 4 (b) As used in this SECTION, "qualified parcel" means a parcel
- 5 that:
- 6 (1) is owned, on the date an application is filed under this
- 7 SECTION, by a taxpayer that uses the parcel for a purpose
- 8 described in IC 6-1.1-10-16; and
- 9 (2) was granted a property tax exemption under
- 10 IC 6-1.1-10-16 for any assessment date occurring after
- 11 December 31, 2004, but as a result of the failure to file a
- 12 timely property tax exemption application under IC 6-1.1-11
- 13 has failed to receive a property tax exemption under
- 14 IC 6-1.1-10-16 for a subsequent assessment date.
- 15 (c) Notwithstanding any other law, the county assessor may
- 16 accept an application for a property tax exemption under
- 17 IC 6-1.1-10-16 with respect to a qualified parcel from any qualified
- 18 taxpayer that submits the application before January 1, 2013.
- 19 (d) Notwithstanding IC 6-1.1-11 or any other law, an application
- 20 for a property tax exemption accepted by the county assessor
- 21 under subsection (c) is considered to be timely filed for the
- 22 assessment date for which it is filed, and the county assessor shall
- 23 forward the application to the county property tax assessment
- 24 board of appeals for review or reconsideration. The board shall

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

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

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

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

13 (f) Notwithstanding IC 6-1.1-22-9 or any other law, if an
14 exemption application is filed or refiled under this SECTION, any
15 unpaid taxes imposed on property for a year covered by the
16 exemption application are not due until thirty (30) days after the
17 date the applicant's eligibility for the exemption under this
18 SECTION is finally adjudicated and determined and a revised tax
19 statement under IC 6-1.1-22-8.1 that reflects the final
20 determination concerning the exemption application is delivered to
21 the owner. After the effective date of this SECTION until at least
22 after September 1, 2012, and during the pendency of the
23 proceedings concerning an exemption application under this
24 SECTION, action under IC 6-1.1-24 or another law may not be
25 taken to collect the unpaid taxes for a year covered by the
26 exemption application, including any action to sell the property at
27 a tax sale. If an entity is granted an exemption or a partial
28 exemption under this SECTION, any unpaid property tax liability,
29 including interest, for the entity's property shall be canceled by the
30 county auditor and the county treasurer to the extent of the
31 exemption and, notwithstanding IC 6-1.1-26-1, if the entity has
32 previously paid the tax liability for property with respect to the
33 assessment date covered by the application, the county auditor
34 shall issue a refund of the property tax paid by the entity to the
35 extent of the exemption. No interest or penalty may be imposed on
36 any tax liability remaining after the application of the exemption
37 for any period before the taxes are due as provided in this
38 subsection. An entity is not required to apply for any refund due
39 under this SECTION. The county auditor shall, without an

1 **appropriation being required, issue a warrant to the entity payable**
2 **from the county general fund for the amount of the refund, if any,**
3 **due the entity. No interest is payable on the refund.**

4 **(g) This SECTION expires January 1, 2014."**

5 Renumber all SECTIONS consecutively.

(Reference is to HB 1090 as printed January 23, 2012.)

Representative Pryor