

SENATE BILL No. 215

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax exemption. Permits a nonprofit corporation serving the homeless that received a property tax exemption for the 2007, 2010, and 2011 assessment dates to file a late property tax exemption application for the 2008 and 2009 assessment dates.

Effective: May 1, 2012.

Skinner

January 4, 2012, read first time and referred to Committee on Appropriations.

C
o
p
y



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.

C
o
p
y

SENATE BILL No. 215



A BILL FOR AN ACT concerning taxation.

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18

SECTION 1. [EFFECTIVE MAY 1, 2012] (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 through 2009.**

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



1 improvements described in subdivision (1) for the 2008
 2 through 2009 assessment dates, and as a result the
 3 corporation's land and improvements referred to in
 4 subdivision (1) were assessed and subject to property taxation
 5 for the 2008 through 2009 assessment dates.

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

10 A taxpayer described in this subsection may, before July 1, 2012,
 11 file with the county assessor an application for property tax
 12 exemption for the land and improvements described in subdivision
 13 (1) for the 2008 through 2009 assessment dates.

14 (d) If the taxpayer demonstrates in the application filed under
 15 subsection (c) that the property that is the subject of the exemption
 16 application would have qualified for an exemption under
 17 IC 6-1.1-10-16 as owned, occupied, and used for an educational or
 18 charitable purpose if the application had been filed under
 19 IC 6-1.1-11 in a timely manner, the taxpayer is entitled to the
 20 exemptions from real property taxes or personal property taxes, or
 21 both, as claimed on the property tax exemption applications filed
 22 by the taxpayer under subsection (c) and shall pay no property
 23 taxes, penalties, or interest with respect to the exempt property.

24 (e) For a taxpayer's property to be exempt under this
 25 SECTION, the taxpayer must have received for the 2007, 2010, and
 26 2011 assessment dates an exemption from property taxes for
 27 property identified by the same parcel or key numbers or the same
 28 parcel and key numbers included on the property tax exemption
 29 applications filed by the taxpayer for those assessment dates.

30 (f) An application for property tax exemption that is filed under
 31 subsection (c) is considered to be timely filed for the 2008 through
 32 2009 assessment dates, and the county assessor shall forward the
 33 application to the county property tax assessment board of appeals
 34 for review. The board shall grant an exemption claimed for the
 35 2008 through 2009 assessment dates if the board determines that:

36 (1) the corporation's application for property tax exemption
 37 satisfies the requirements of this SECTION; and

38 (2) the corporation's land and improvements were, except for
 39 the failure to timely file a property tax exemption application,
 40 otherwise eligible for the claimed exemption for the 2008
 41 through 2009 assessment dates.

42 (g) If the exemption is granted under this SECTION, the county

C
 O
 P
 Y



1 shall issue a refund to the corporation for all taxes paid for the
2 2008 and 2009 assessment dates with respect to the exempt
3 property.
4 (h) This SECTION expires January 1, 2013.
5 SECTION 2. An emergency is declared for this act.

C
o
p
y

