January 18, 2012

# SENATE BILL No. 215

DIGEST OF SB 215 (Updated January 12, 2012 11:47 am - DI 73)

**Citations Affected:** 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, Kenley,** Waterman

January 4, 2012, read first time and referred to Committee on Appropriations.
January 17, 2012, amended, reported favorably — Do Pass.

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January 18, 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.

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# SENATE BILL No. 215

A BILL FOR AN ACT concerning taxation.

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

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**

**improvements described in subdivision (1) for the 2008 through 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 through 2009 assessment dates.**

**(3) For the 2008 through 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.**

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

**(d) If the taxpayer demonstrates in the application filed under subsection (c) that the property that is the subject of the exemption application would have qualified for an exemption under IC 6-1.1-10-16 as owned, occupied, and used for an educational or charitable purpose if the application had been filed under IC 6-1.1-11 in a timely manner, 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 by the taxpayer under subsection (c) and shall pay no property taxes, penalties, or interest with respect to the exempt property.**

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

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

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

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

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

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**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 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, 2013.**

SECTION 2. **An emergency is declared for this act.**

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COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 215, 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 3, line 3, after "property." insert "**The county may pay the refund to the taxpayer over a two (2) year period from the date the county determines that the property qualifies for the exemption.**".

and when so amended that said bill do pass.

(Reference is to SB 215 as introduced.)

KENLEY, Chairperson

Committee Vote: Yeas 9, Nays 0.

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