CONFERENCE COMMITTEE REPORT
DIGEST FOR EHB 1195

Citations Affected: IC 3-8-1-23; IC 6-1.1.

Synopsis: Property taxes. Conference committee for EHB 1195. Delays the date after which a current county assessor must attain certification as a level three assessor-appraiser. Requires the department of local government finance to establish a program to approve sponsors of courses and courses that qualify a candidate for certification as a level three assessor-appraiser. 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. Provides a taxpayer the right 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. Permits an appeal of the assessment of the penalty. Provides that in the case of an assessment that is decreased by the Indiana board or the Indiana tax court, the taxpayer is not entitled to the greater of $500 or 20% of the interest to which the taxpayer would otherwise be entitled on a refund if substantive evidence supporting the taxpayer's position was not presented by the taxpayer to the assessor before or at the hearing of the county property tax assessment board of appeals. 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 certain evidence of the assessment of comparable properties. Permits various entities to file a late property tax exemption application for previous assessment years and provides for refunds regarding these exempt properties. **(This conference committee report retains the Senate passed version of EHB 1195 with the following changes: (1) delays the date after which a current county assessor must attain certification as a level three assessor-appraiser; (2) requires the department of local government finance to establish a program to approve sponsors of courses and courses that qualify a candidate for certification as a level three assessor-appraiser; (3) describes the confidentiality standard for income information related to the assessment of rental property as the same standard that applies to income information related to personal property; (4) revises the standards**

related to the use of comparable properties to determine the assessed value of property; (5) provides a nonexclusive list of the types of factors to be considered in determining whether properties are comparable; (6) caps at the greater of $500 or 20% the amount of interest that is lost on a property tax refund resulting from a property tax appeal if the taxpayer failed to provide substantive evidence before the county property tax assessment board of appeals; and (7) corrects punctuation and certain language related to the filing of late property tax exemption applications.)

Effective: Upon passage; January 1, 2012 (retroactive); July 1, 2012.

CONFERENCE COMMITTEE REPORT

MADAM PRESIDENT:

Your Conference Committee appointed to confer with a like committee from the House upon Engrossed Senate Amendments to Engrossed House Bill No. 1195 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the House recede from its dissent from all Senate amendments and that the House now concur in all Senate amendments to the bill and that the bill be further amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.146-2008, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2012 (RETROACTIVE)]: Sec. 23. (a) ~~Subject to subsection (b),~~ A candidate for the office of county assessor must:

(1) have resided in the county for at least one (1) year before the election, as provided in Article 6, Section 4 of the Constitution of the State of Indiana; ~~and~~

(2) own real property located in the county upon taking office; **and**

(3) fulfill the requirements of subsections (b) through (d), as applicable.

(b) A candidate for the office of county assessor who runs in an election after June 30, 2008, must have attained the certification of a level two assessor-appraiser under IC 6-1.1-35.5.

(c) A candidate for the office of county assessor who:

(1) did not hold the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2012;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.

(d) A candidate for the office of county assessor who:

(1) held the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.

SECTION 2. 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.

(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. **All information related to earnings, income, profits, losses, or expenditures that is provided to the assessor under this section is confidential under IC 6-1.1-35-9 to the same extent as information related to earnings, income, profits,**

losses, or expenditures of personal property is confidential under 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 3. IC 6-1.1-13-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 1. The powers granted to each county property tax assessment board of appeals under this chapter apply only to the tangible property assessments made with respect to the last preceding assessment date. Before a county property tax assessment board of appeals changes any valuation or adds any tangible property and the value of it to a return or the assessment rolls under this chapter, the board shall give prior notice by mail to the taxpayer. The notice must state a time when and place where the taxpayer may appear before the board. The time stated in the notice must be at least ~~ten (10)~~ **thirty (30)** days after the date the notice is mailed.

SECTION 4. 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 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 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) 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 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 **at least thirty (30) days** 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, not later than ten (10) days after 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 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), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without the taxpayer being present, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court.

(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.

SECTION 5. IC 6-1.1-15-18 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: **Sec. 18. (a) This section applies to an appeal to which this chapter applies, including any review by the board of tax review or the tax court.**

(b) This section applies to any proceeding pending or commenced after June 30, 2012.

(c) To accurately determine market-value-in-use, a taxpayer or an assessing official may:

(1) in a proceeding concerning residential property, introduce evidence of the assessments of comparable properties located in the same taxing district or within two (2) miles of a boundary of the taxing district; and

(2) in a proceeding concerning property that is not residential property, introduce evidence of the assessments of any relevant, comparable property.

However, in a proceeding described in subdivision (2), preference shall be given to comparable properties that are located in the same taxing district or within two (2) miles of a boundary of the taxing district. The determination of whether properties are comparable shall be made using generally accepted appraisal and assessment practices.

SECTION 6. IC 6-1.1-35.5-4.5, AS ADDED BY P.L.219-2007, SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 4.5. (a) The department ~~of local government finance~~ shall:

(1) administer a program for level three assessor-appraiser certifications; ~~and~~

(2) design a curriculum for level three assessor-appraiser certification candidates that:

(A) ~~consists of~~ **specifies educational criteria for acceptable** tested courses offered by:

(i) nationally recognized assessing organizations; ~~and~~

(ii) postsecondary educational institutions; or

(iii) other education delivery organizations;

in each subject matter area of the curriculum; and

(B) requires superior knowledge of assessment administration and property valuation concepts; **and**

(3) carry out a program to approve courses that meet the requirements of the curriculum described in subdivision (2) and approve course sponsors that provide these courses.

Only an approved sponsor may offer a course that meets the curriculum requirements for level three assessor-appraiser certification candidates. The department shall establish procedures and requirements for courses and course sponsors that permit the department to verify that sponsors and courses meet the standards established by the department and that candidates comply with these standards. The department shall maintain a list of approved sponsors and approved courses that meet the criteria for the level three assessor-appraiser certification curriculum designed under subsection (a)(2).

(b) The department of local government finance may adopt rules under IC 4-22-2 to implement this section. **The department of local government may adopt temporary rules in the manner provided for the adoption of emergency rules in IC 4-22-2-37.1 to carry out a program to approve courses that meet the requirements of the curriculum described in subdivision (2) and approve course sponsors that provide these courses. A temporary rule adopted under this subsection expires on the earliest of the following:**

(1) The date specified in the temporary rule.

(2) The date that another temporary rule or rule adopted under IC 4-22-2 supersedes or repeals the temporary rule.

(3) January 1, 2014.

SECTION 7. 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 the greater of five hundred dollars ($500) or twenty percent (20%) of the interest to which the taxpayer would otherwise be entitled 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 held by 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 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 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 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 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 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 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 a 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, 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 are 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.

(h) This SECTION expires January 1, 2013.

SECTION 10. [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 and 2010.

(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 2011 and 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 and 2010 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 2009 and 2010 assessment dates.

(3) For the 2009 and 2010 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 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 and 2010 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, 2013.

SECTION 11. [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) and 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 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 taxpayer 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 12. [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 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) and that owns real or personal property, or both, located at 2201 East 54th Street (Parcel 8047974) in Marion County.

(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 taxpayer 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 13. **An emergency is declared for this act.**

(Reference is to EHB 1195 as printer's error reprinted February 29, 2012.)

Conference Committee Report
on
Engrossed House Bill 1195

Signed by:

Representative Smith M Chairperson	Senator Walker
Representative Thompson	Senator Broden
House Conferees	**Senate Conferees**