

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Appropriations, to which was referred House Bill No. 1195, 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:

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-4-39, AS AMENDED BY P.L.146-2008,
4 SECTION 85, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2012]: Sec. 39. (a) For assessment dates after February 28,
6 2005, except as provided in subsections (c) and (e), the true tax value
7 of real property regularly used to rent or otherwise furnish residential
8 accommodations for periods of thirty (30) days or more and that has
9 more than four (4) rental units is the lowest valuation determined by
10 applying each of the following appraisal approaches:
11 (1) Cost approach that includes an estimated reproduction or
12 replacement cost of buildings and land improvements as of the
13 date of valuation together with estimates of the losses in value
14 that have taken place due to wear and tear, design and plan, or
15 neighborhood influences.
16 (2) Sales comparison approach, using data for generally
17 comparable property.
18 (3) Income capitalization approach, using an applicable
19 capitalization method and appropriate capitalization rates that are
20 developed and used in computations that lead to an indication of
21 value commensurate with the risks for the subject property use.

1 (b) The gross rent multiplier method is the preferred method of
2 valuing:

- 3 (1) real property that has at least one (1) and not more than four
- 4 (4) rental units; and
- 5 (2) mobile homes assessed under IC 6-1.1-7.

6 (c) A township assessor (if any) or the county assessor is not
7 required to appraise real property referred to in subsection (a) using the
8 three (3) appraisal approaches listed in subsection (a) if the assessor
9 and the taxpayer agree before notice of the assessment is given to the
10 taxpayer under section 22 of this chapter to the determination of the
11 true tax value of the property by the assessor using one (1) of those
12 appraisal approaches.

13 (d) To carry out this section, the department of local government
14 finance may adopt rules for assessors to use in gathering and
15 processing information for the application of the income capitalization
16 method and the gross rent multiplier method. **If a taxpayer wishes to**
17 **have the income capitalization method or the gross rent multiplier**
18 **method used in the initial formulation of the assessment of the**
19 **taxpayer's property, the taxpayer must submit the necessary**
20 **information to the assessor not later than the March 1 assessment**
21 **date. However, the taxpayer is not prejudiced in any way and is not**
22 **restricted in pursuing an appeal, if the data is not submitted by**
23 **March 1.** A taxpayer must verify under penalties for perjury any
24 information provided to the township or county assessor for use in the
25 application of either method. **Information provided to the assessor**
26 **under this section is confidential as provided in IC 6-1.1-35-9.**

27 (e) The true tax value of low income rental property (as defined in
28 section 41 of this chapter) is not determined under subsection (a). The
29 assessment method prescribed in section 41 of this chapter is the
30 exclusive method for assessment of that property. This subsection does
31 not impede any rights to appeal an assessment.

32 SECTION 2. IC 6-1.1-15-1, AS AMENDED BY P.L.172-2011,
33 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2012]: Sec. 1. (a) A taxpayer may obtain a review by the
35 county board of a county or township official's action with respect to
36 either or both of the following:

- 37 (1) The assessment of the taxpayer's tangible property.
- 38 (2) A deduction for which a review under this section is
- 39 authorized by any of the following:
 - 40 (A) IC 6-1.1-12-25.5.
 - 41 (B) IC 6-1.1-12-28.5.
 - 42 (C) IC 6-1.1-12-35.5.

1 (D) IC 6-1.1-12.1-5.

2 (E) IC 6-1.1-12.1-5.3.

3 (F) IC 6-1.1-12.1-5.4.

4 (b) At the time that notice of an action referred to in subsection (a)
5 is given to the taxpayer, the taxpayer shall also be informed in writing
6 of:

7 (1) the opportunity for a review under this section, including a
8 preliminary informal meeting under subsection (h)(2) with the
9 county or township official referred to in this subsection; and

10 (2) the procedures the taxpayer must follow in order to obtain a
11 review under this section.

12 (c) In order to obtain a review of an assessment or deduction
13 effective for the assessment date to which the notice referred to in
14 subsection (b) applies, the taxpayer must file a notice in writing with
15 the county or township official referred to in subsection (a) not later
16 than forty-five (45) days after the date of the notice referred to in
17 subsection (b).

18 (d) A taxpayer may obtain a review by the county board of the
19 assessment of the taxpayer's tangible property effective for an
20 assessment date for which a notice of assessment is not given as
21 described in subsection (b). To obtain the review, the taxpayer must file
22 a notice in writing with the township assessor, or the county assessor
23 if the township is not served by a township assessor. The right of a
24 taxpayer to obtain a review under this subsection for an assessment
25 date for which a notice of assessment is not given does not relieve an
26 assessing official of the duty to provide the taxpayer with the notice of
27 assessment as otherwise required by this article. The notice to obtain
28 a review must be filed not later than the later of:

29 (1) May 10 of the year; or

30 (2) forty-five (45) days after the date of the tax statement mailed
31 by the county treasurer, regardless of whether the assessing
32 official changes the taxpayer's assessment.

33 (e) A change in an assessment made as a result of a notice for
34 review filed by a taxpayer under subsection (d) after the time
35 prescribed in subsection (d) becomes effective for the next assessment
36 date. A change in an assessment made as a result of a notice for review
37 filed by a taxpayer under subsection (c) or (d) remains in effect from
38 the assessment date for which the change is made until the next
39 assessment date for which the assessment is changed under this article.

40 (f) The written notice filed by a taxpayer under subsection (c) or (d)
41 must include the following information:

42 (1) The name of the taxpayer.

- 1 (2) The address and parcel or key number of the property.
- 2 (3) The address and telephone number of the taxpayer.
- 3 (g) The filing of a notice under subsection (c) or (d):
- 4 (1) initiates a review under this section; and
- 5 (2) constitutes a request by the taxpayer for a preliminary
- 6 informal meeting with the official referred to in subsection (a).
- 7 (h) A county or township official who receives a notice for review
- 8 filed by a taxpayer under subsection (c) or (d) shall:
- 9 (1) immediately forward the notice to the county board; and
- 10 (2) attempt to hold a preliminary informal meeting with the
- 11 taxpayer to resolve as many issues as possible by:
- 12 (A) discussing the specifics of the taxpayer's assessment or
- 13 deduction;
- 14 (B) reviewing the taxpayer's property record card;
- 15 (C) explaining to the taxpayer how the assessment or
- 16 deduction was determined;
- 17 (D) providing to the taxpayer information about the statutes,
- 18 rules, and guidelines that govern the determination of the
- 19 assessment or deduction;
- 20 (E) noting and considering objections of the taxpayer;
- 21 (F) considering all errors alleged by the taxpayer; and
- 22 (G) otherwise educating the taxpayer about:
- 23 (i) the taxpayer's assessment or deduction;
- 24 (ii) the assessment or deduction process; and
- 25 (iii) the assessment or deduction appeal process.
- 26 (i) Not later than ~~ten (10)~~ **thirty (30)** days after the informal
- 27 preliminary meeting, the official referred to in subsection (a) shall
- 28 forward to the county auditor and the county board the results of the
- 29 conference on a form prescribed by the department of local government
- 30 finance that must be completed and signed by the taxpayer and the
- 31 official. The form must indicate the following:
- 32 (1) If the taxpayer and the official agree on the resolution of all
- 33 assessment or deduction issues in the review, a statement of:
- 34 (A) those issues; and
- 35 (B) the assessed value of the tangible property or the amount
- 36 of the deduction that results from the resolution of those issues
- 37 in the manner agreed to by the taxpayer and the official.
- 38 (2) If the taxpayer and the official do not agree on the resolution
- 39 of all assessment or deduction issues in the review:
- 40 (A) a statement of those issues; and
- 41 (B) the identification of:
- 42 (i) the issues on which the taxpayer and the official agree;

1 and
 2 (ii) the issues on which the taxpayer and the official
 3 disagree.

4 (j) If the county board receives a form referred to in subsection
 5 (i)(1) before the hearing scheduled under subsection (k):

- 6 (1) the county board shall cancel the hearing;
 7 (2) the county official referred to in subsection (a) shall give
 8 notice to the taxpayer, the county board, the county assessor, and
 9 the county auditor of the assessment or deduction in the amount
 10 referred to in subsection (i)(1)(B); and
 11 (3) if the matter in issue is the assessment of tangible property,
 12 the county board may reserve the right to change the assessment
 13 under IC 6-1.1-13.

14 (k) If:

- 15 (1) subsection (i)(2) applies; or
 16 (2) the county board does not receive a form referred to in
 17 subsection (i) not later than one hundred twenty (120) days after
 18 the date of the notice for review filed by the taxpayer under
 19 subsection (c) or (d);

20 the county board shall hold a hearing on a review under this subsection
 21 not later than one hundred eighty (180) days after the date of that
 22 notice. The county board shall, by mail, give notice of the date, time,
 23 and place fixed for the hearing to the taxpayer and the county or
 24 township official with whom the taxpayer filed the notice for review.
 25 The taxpayer and the county or township official with whom the
 26 taxpayer filed the notice for review are parties to the proceeding before
 27 the county board. **A taxpayer may request a continuance of the**
 28 **hearing by filing, at least twenty (20) days before the hearing date,**
 29 **a request for continuance with the board and the county or**
 30 **township official with evidence supporting a just cause for the**
 31 **continuance. The board shall, within ten (10) days from the date**
 32 **the request for a continuance is filed, either find that the taxpayer**
 33 **has demonstrated a just cause for a continuance and grant the**
 34 **taxpayer the continuance or deny the continuance. A taxpayer may**
 35 **request that the board take action without the taxpayer being**
 36 **present and that the board make a decision based on the evidence**
 37 **already submitted to the board by filing, at least eight (8) days**
 38 **before the hearing date, a request with the board and the county or**
 39 **township official. A taxpayer may withdraw a petition by filing, at**
 40 **least eight (8) days before the hearing date, a notice of withdrawal**
 41 **with the board and the county or township official.**

42 (l) At the hearing required under subsection (k):

- 1 (1) the taxpayer may present the taxpayer's reasons for
 2 disagreement with the assessment or deduction; and
 3 (2) the county or township official with whom the taxpayer filed
 4 the notice for review must present:

- 5 (A) the basis for the assessment or deduction decision; and
 6 (B) the reasons the taxpayer's contentions should be denied.

7 **A penalty of fifty dollars (\$50) shall be assessed against the**
 8 **taxpayer, if the taxpayer or representative fails to appear at the**
 9 **hearing and, under subsection (k), a request for continuance was**
 10 **denied, or a request for continuance, a request for the board to**
 11 **take action without the taxpayer being present, or a withdrawal**
 12 **was not timely filed.**

13 (m) The official referred to in subsection (a) may not require the
 14 taxpayer to provide documentary evidence at the preliminary informal
 15 meeting under subsection (h). The county board may not require a
 16 taxpayer to file documentary evidence or summaries of statements of
 17 testimonial evidence before the hearing required under subsection (k).
 18 If the action for which a taxpayer seeks review under this section is the
 19 assessment of tangible property, the taxpayer is not required to have an
 20 appraisal of the property in order to do the following:

- 21 (1) Initiate the review.
 22 (2) Prosecute the review.

23 (n) The county board shall prepare a written decision resolving all
 24 of the issues under review. The county board shall, by mail, give notice
 25 of its determination not later than one hundred twenty (120) days after
 26 the hearing under subsection (k) to the taxpayer, the official referred to
 27 in subsection (a), the county assessor, and the county auditor.

- 28 (o) If the maximum time elapses:
 29 (1) under subsection (k) for the county board to hold a hearing; or
 30 (2) under subsection (n) for the county board to give notice of its
 31 determination;

32 the taxpayer may initiate a proceeding for review before the Indiana
 33 board by taking the action required by section 3 of this chapter at any
 34 time after the maximum time elapses."

35 Page 1, line 9, after "taxpayer" insert "**or an assessing official**".

36 Page 1, line 10, after "properties" insert "**located in the same taxing**
 37 **district**".

38 Page 1, after line 10, begin a new paragraph and insert:

39 "SECTION 5. IC 6-1.1-37-11 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 11. (a) If a taxpayer is
 41 entitled to a property tax refund or credit because an assessment is
 42 decreased, the taxpayer shall also be paid, or credited with, interest on

1 the excess taxes that ~~he~~ **the taxpayer** paid at the rate of four percent
 2 (4%) per annum. **However, in the case of an assessment that is**
 3 **decreased by the Indiana board or the Indiana tax court, the**
 4 **taxpayer is not entitled to interest on the excess taxes unless the**
 5 **taxpayer affirms, under penalty of perjury, that substantive**
 6 **evidence supporting the taxpayer's position had been:**

7 (1) **presented by the taxpayer to the assessor before; or**

8 (2) **introduced by the taxpayer at;**

9 **the hearing before the county property tax assessment board of**
 10 **appeals. An appraisal may not be required by the county property**
 11 **tax assessment board of appeals or the assessor in a proceeding**
 12 **before the county property tax assessment board of appeals or in**
 13 **a preliminary informal meeting under IC 6-1.1-15-1(h)(2).**

14 (b) For purposes of this section and except as provided in subsection
 15 (c), the interest shall be computed from the date on which the taxes
 16 were paid or due, whichever is later, to the date of the refund or credit.

17 (c) This subsection applies if a taxpayer who is entitled to a refund
 18 or credit does not make a written request for the refund or credit to the
 19 county auditor within forty-five (45) days after the final determination
 20 of the county property tax assessment board of appeals, the state board
 21 of tax commissioners, the department of local government finance, the
 22 Indiana board, or the tax court that entitles the taxpayer to the refund
 23 or credit. In the case of a taxpayer described in this subsection, the
 24 interest shall be computed from the date on which the taxes were paid
 25 or due to the date that is forty-five (45) days after the final
 26 determination of the county property tax assessment board of appeals,
 27 the state board of tax commissioners, the department of local
 28 government finance, the Indiana board of tax review, or the Indiana tax
 29 court. In any event, a property tax refund or credit must be issued not
 30 later than ninety (90) days after the request is received.

31 SECTION 6. [EFFECTIVE UPON PASSAGE] **(a) This SECTION**
 32 **applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,**
 33 **IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other**
 34 **statute or administrative rule.**

35 **(b) This SECTION applies to assessment dates (as defined in**
 36 **IC 6-1.1-1-2) occurring in 2008 and 2009.**

37 **(c) This SECTION applies only to a taxpayer that is an Indiana**
 38 **nonprofit corporation that serves the homeless and to land and**
 39 **improvements that meet all of the following conditions:**

40 (1) **The corporation leased land and improvements that**
 41 **served as a homeless shelter that met the physical, emotional,**
 42 **academic, and spiritual needs of children, teens, adults, and**

1 families during 2008 and 2009. The corporation timely filed
2 an application under IC 6-1.1-11 for a property tax exemption
3 for the land and improvements and received an exemption
4 from property taxes for the 2007, 2010, and 2011 assessment
5 dates for the land and improvements.

6 (2) The corporation did not timely file an application under
7 IC 6-1.1-11 for a property tax exemption for the land and
8 improvements described in subdivision (1) for the 2008 and
9 2009 assessment dates, and as a result the corporation's land
10 and improvements referred to in subdivision (1) were assessed
11 and subject to property taxation for the 2008 and 2009
12 assessment dates.

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

17 (d) Notwithstanding any other law, a taxpayer, after March 31,
18 2012, but before October 1, 2012, may file or refile in person or in
19 any other manner consistent with IC 6-1.1-36-1.5:

20 (1) a Form 136 property tax exemption application, along
21 with any supporting documents, schedules, or attachments,
22 claiming an exemption from real property taxes or personal
23 property taxes, or both under IC 6-1.1-10, for any assessment
24 date described in subsection (b); and

25 (2) a personal property tax return, along with any supporting
26 documents, schedules, or attachments, relating to any
27 personal property under IC 6-1.1-10, for any assessment date
28 for which an exemption is claimed on a Form 136 property
29 tax exemption application that is filed under this subsection.

30 (e) Any property tax exemption application or personal
31 property tax return filed or refiled under subsection (d):

32 (1) is, subject to this SECTION, allowed; and

33 (2) is considered to have been timely filed.

34 (f) 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, if the
37 application had been filed under IC 6-1.1-11 in a timely manner:

38 (1) the taxpayer is entitled to the exemptions from real
39 property taxes or personal property taxes, or both, as claimed
40 on the property tax exemption applications filed or refiled by
41 the taxpayer under subsection (d);

42 (2) the taxpayer is not required to pay any property taxes,

1 penalties, or interest with respect to the exempt property;
 2 (3) any liens imposed on the property for property taxes,
 3 penalties, or interest that would otherwise be due for the
 4 affected assessment dates are released; and
 5 (4) notwithstanding the filing deadlines for a claim in
 6 IC 6-1.1-26, the taxpayer is eligible for a refund of any
 7 property taxes, penalties, or interest paid for the affected
 8 assessment dates, if the taxpayer files a claim under
 9 IC 6-1.1-26.

10 (g) If the exemption is granted under this SECTION, the county
 11 shall issue a refund to the corporation for all taxes paid for the
 12 2008 and 2009 assessment dates with respect to the exempt
 13 property. The county may pay the refund to the taxpayer in two (2)
 14 equal installments over a two (2) year period from the date the
 15 county determines that the property qualifies for the exemption.

16 (h) This SECTION expires January 1, 2015.

17 SECTION 7. [EFFECTIVE UPON PASSAGE] (a) This SECTION
 18 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,
 19 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other
 20 statute or administrative rule.

21 (b) This SECTION applies to an assessment date (as defined in
 22 IC 6-1.1-1-2) occurring in 2011.

23 (c) This SECTION applies only to a taxpayer and property that
 24 meet all of the following conditions:

25 (1) The taxpayer is an Episcopal Church.

26 (2) The taxpayer's primary property is located at 611 West
 27 Berry Street Fort Wayne, Indiana, and is exempt from
 28 property taxation.

29 (3) The taxpayer received two (2) parcels of property by gift
 30 as of March 15, 2011 ("gifted properties").

31 (4) Notwithstanding that the date the taxpayer became the
 32 owner of the gifted properties was after the March 1, 2011,
 33 assessment date, for the 2011 assessment date, the taxpayer
 34 would have been eligible for a property tax exemption if the
 35 taxpayer had been the owner on March 1, 2011, and had
 36 owned, occupied, and used the gifted properties for a religious
 37 or charitable purpose consistent with the taxpayer's primary
 38 property located at 611 West Berry Street Fort Wayne,
 39 Indiana.

40 (d) Notwithstanding any other law, a taxpayer, after March 31,
 41 2012, but before October 1, 2012, may file or refile in person or in
 42 any other manner consistent with IC 6-1.1-36-1.5:

1 (1) a Form 136 property tax exemption application, along
2 with any supporting documents, schedules, or attachments,
3 claiming an exemption from real property taxes or personal
4 property taxes, or both under IC 6-1.1-10, for any assessment
5 date described in subsection (b), notwithstanding the date of
6 ownership of the gifted properties by the taxpayer; and

7 (2) a personal property tax return, along with any supporting
8 documents, schedules, or attachments, relating to any
9 personal property under IC 6-1.1-10, for any assessment date
10 for which an exemption is claimed on a Form 136 property
11 tax exemption application that is filed under this subsection.

12 (e) Any property tax exemption application or personal
13 property tax return filed or refiled under subsection (d):

14 (1) is, subject to this SECTION, allowed; and

15 (2) is considered to have been timely filed.

16 (f) If the taxpayer demonstrates in the application or by other
17 means that the gifted properties that is subject to the exemption
18 would have qualified for an exemption under IC 6-1.1-10, if the
19 taxpayer had owned the gifted properties and had filed an
20 application under IC 6-1.1-11 in a timely manner:

21 (1) the taxpayer is entitled to the exemptions from real
22 property taxes or personal property taxes, or both, as claimed
23 on the property tax exemption applications filed or refiled by
24 the taxpayer under subsection (d), notwithstanding the
25 taxpayer's date of ownership of the gifted properties;

26 (2) the taxpayer is not required to pay any property taxes,
27 penalties, or interest with respect to the exempt property;

28 (3) any liens imposed on the property for property taxes,
29 penalties, or interest that would otherwise be due for the
30 affected assessment dates are released; and

31 (4) notwithstanding the filing deadlines for a claim in
32 IC 6-1.1-26, the taxpayer is eligible for a refund of any
33 property taxes, penalties, or interest paid for the affected
34 assessment dates, if the taxpayer files a claim under
35 IC 6-1.1-26.

36 (g) If the exemption is granted under this SECTION, the county
37 shall issue a refund to the taxpayer for all taxes paid for the 2011
38 assessment date with respect to the exempt property.

39 (h) This SECTION expires January 1, 2013.

40 SECTION 8. [EFFECTIVE UPON PASSAGE] (a) This SECTION
41 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,
42 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other

1 statute or administrative rule.

2 (b) This SECTION applies to an assessment date (as defined in
3 IC 6-1.1-1-2) occurring in 2009.

4 (c) This SECTION applies only to a taxpayer that is an Indiana
5 nonprofit corporation that is a foundation supporting the
6 preservation of and education related to the Ford automobile that
7 first used the V-8 engine and to land and improvements that meet
8 all of the following conditions:

9 (1) The corporation timely filed an application under
10 IC 6-1.1-11 for a property tax exemption for the land and
11 improvements owned, used, and occupied by the corporation
12 for the foundation's purpose and received an exemption from
13 property taxes for the 2010 through 2012 assessment dates.

14 (2) The corporation did not timely file an application under
15 IC 6-1.1-11 for a property tax exemption for the land and
16 improvements described in subdivision (1) for the 2009
17 assessment date, and as a result the corporation's land and
18 improvements referred to in subdivision (1) were assessed and
19 subject to property taxation for the 2009 assessment date.

20 (3) For the 2009 assessment date, the land and improvements
21 described in subdivision (1) would have been eligible for a
22 property tax exemption if the corporation had filed an
23 exemption application under IC 6-1.1-11.

24 (d) Notwithstanding any other law, a taxpayer, after March 31,
25 2012, but before October 1, 2012, may file or refile in person or in
26 any other manner consistent with IC 6-1.1-36-1.5:

27 (1) a Form 136 property tax exemption application, along
28 with any supporting documents, schedules, or attachments,
29 claiming an exemption from real property taxes or personal
30 property taxes, or both under IC 6-1.1-10, for any assessment
31 date described in subsection (b); and

32 (2) a personal property tax return, along with any supporting
33 documents, schedules, or attachments, relating to any
34 personal property under IC 6-1.1-10, for any assessment date
35 for which an exemption is claimed on a Form 136 property
36 tax exemption application that is filed under this subsection.

37 (e) Any property tax exemption application or personal
38 property tax return filed or refiled under subsection (d):

39 (1) is, subject to this SECTION, allowed; and

40 (2) is considered to have been timely filed.

41 (f) If the taxpayer demonstrates in the application or by other
42 means that the property that is subject to the exemption would

1 have qualified for an exemption under IC 6-1.1-10, if the
2 application had been filed under IC 6-1.1-11 in a timely manner:

3 (1) the taxpayer is entitled to the exemptions from real
4 property taxes or personal property taxes, or both, as claimed
5 on the property tax exemption applications filed or refiled by
6 the taxpayer under subsection (d);

7 (2) the taxpayer is not required to pay any property taxes,
8 penalties, or interest with respect to the exempt property;

9 (3) any liens imposed on the property for property taxes,
10 penalties, or interest that would otherwise be due for the
11 affected assessment dates are released; and

12 (4) notwithstanding the filing deadlines for a claim in
13 IC 6-1.1-26, the taxpayer is eligible for a refund of any
14 property taxes, penalties, or interest paid for the affected
15 assessment dates, if the taxpayer files a claim under
16 IC 6-1.1-26.

17 (g) If the exemption is granted under this SECTION, the county
18 shall issue a refund to the corporation for all taxes paid for the
19 2009 assessment date with respect to the exempt property.

20 (h) This SECTION expires January 1, 2013.

21 SECTION 9. [EFFECTIVE UPON PASSAGE] (a) This SECTION
22 applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11,
23 IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other
24 statute or administrative rule.

25 (b) This section applies to assessment dates (as defined in
26 IC 6-1.1-1-2) occurring in 2009 through 2011.

27 (c) As used in this SECTION, "taxpayer" refers to an Indiana
28 nonprofit corporation, trust, or other entity that is exempt from
29 Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) that
30 owns real or personal property, or both, located at one (1) of the
31 following parcels or street addresses in Marion County:

32 (1) Parcel 1025784 at 3145 North Meridian Street.

33 (2) Parcels 1054687, 1011724, 1024353, 1060216, and 1092651
34 at 1544 Columbia Avenue.

35 (3) Parcel 1009407 at 2455 Dr. Martin Luther King Jr. Street.

36 (4) 8604 Allisonville Road.

37 (d) Notwithstanding any other law, a taxpayer, after March 31,
38 2012, but before October 1, 2012, may file or refile in person or in
39 any other manner consistent with IC 6-1.1-36-1.5:

40 (1) a Form 136 property tax exemption application, along
41 with any supporting documents, schedules, or attachments,
42 claiming an exemption from real property taxes or personal

1 **property taxes, or both under IC 6-1.1-10, for any assessment**
2 **date described in subsection (b); and**

3 **(2) a personal property tax return, along with any supporting**
4 **documents, schedules, or attachments, relating to any**
5 **personal property under IC 6-1.1-10, for any assessment date**
6 **for which an exemption is claimed on a Form 136 property**
7 **tax exemption application that is filed under this subsection.**

8 **(e) Any property tax exemption application or personal**
9 **property tax return filed or refiled under subsection (d):**

10 **(1) is, subject to this SECTION, allowed; and**

11 **(2) is considered to have been timely filed.**

12 **(f) If the taxpayer demonstrates in the application or by other**
13 **means that the property that is subject to the exemption would**
14 **have qualified for an exemption under IC 6-1.1-10, if the**
15 **application had been filed under IC 6-1.1-11 in a timely manner:**

16 **(1) the taxpayer is entitled to the exemptions from real**
17 **property taxes or personal property taxes, or both, as claimed**
18 **on the property tax exemption applications filed or refiled by**
19 **the taxpayer under subsection (d);**

20 **(2) the taxpayer is not required to pay any property taxes,**
21 **penalties, or interest with respect to the exempt property;**

22 **(3) any liens imposed on the property for property taxes,**
23 **penalties, or interest that would otherwise be due for the**
24 **affected assessment dates are released; and**

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

30 **(g) If the exemption is granted under this SECTION, the county**
31 **shall issue a refund to the corporation for all taxes paid for the**
32 **2009 through 2011 assessment dates with respect to the exempt**
33 **property. The county may pay the refund to the taxpayer in three**
34 **(3) equal installments over a three (3) year period from the date the**
35 **county determines that the property qualifies for the exemption.**

36 **(h) This SECTION expires January 1, 2016.**

37 **SECTION 10. [EFFECTIVE UPON PASSAGE] (a) This**
38 **SECTION applies to a taxpayer, notwithstanding IC 6-1.1-3,**
39 **IC 6-1.1-11, IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any**
40 **other statute or administrative rule.**

41 **(b) This section applies to assessment dates (as defined in**
42 **IC 6-1.1-1-2) occurring in 2010 and 2011.**

1 (c) As used in this SECTION, "taxpayer" refers to an Indiana
2 nonprofit corporation, trust, or other entity that is exempt from
3 Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) that
4 owns real or personal property, or both, located at 2201 East 54th
5 Street (Parcel 8047974).

6 (d) Notwithstanding any other law, a taxpayer, after March 31,
7 2012, but before October 1, 2012, may file or refile in person or in
8 any other manner consistent with IC 6-1.1-36-1.5:

9 (1) a Form 136 property tax exemption application, along
10 with any supporting documents, schedules, or attachments,
11 claiming an exemption from real property taxes or personal
12 property taxes, or both under IC 6-1.1-10, for any assessment
13 date described in subsection (b); and

14 (2) a personal property tax return, along with any supporting
15 documents, schedules, or attachments, relating to any
16 personal property under IC 6-1.1-10, for any assessment date
17 for which an exemption is claimed on a Form 136 property
18 tax exemption application that is filed under this subsection.

19 (e) Any property tax exemption application or personal
20 property tax return filed or refiled under subsection (d):

21 (1) is, subject to this SECTION, allowed; and

22 (2) is considered to have been timely filed.

23 (f) If the taxpayer demonstrates in the application or by other
24 means that the property that is subject to the exemption would
25 have qualified for an exemption under IC 6-1.1-10, if the
26 application had been filed under IC 6-1.1-11 in a timely manner:

27 (1) the taxpayer is entitled to the exemptions from real
28 property taxes or personal property taxes, or both, as claimed
29 on the property tax exemption applications filed or refiled by
30 the taxpayer under subsection (d);

31 (2) the taxpayer is not required to pay any property taxes,
32 penalties, or interest with respect to the exempt property;

33 (3) any liens imposed on the property for property taxes,
34 penalties, or interest that would otherwise be due for the
35 affected assessment dates are released; and

36 (4) notwithstanding the filing deadlines for a claim in
37 IC 6-1.1-26, the taxpayer is eligible for a refund of any
38 property taxes, penalties, or interest paid for the affected
39 assessment dates, if the taxpayer files a claim under
40 IC 6-1.1-26.

41 (g) If the exemption is granted under this SECTION, the county
42 shall issue a refund to the corporation for all taxes paid for the

1 **2010 and 2011 assessment dates with respect to the exempt**
2 **property. The county may pay the refund to the taxpayer in two (2)**
3 **equal installments over a two (2) year period from the date the**
4 **county determines that the property qualifies for the exemption.**

5 **(h) This SECTION expires January 1, 2015.**

6 **SECTION 11. An emergency is declared for this act."**

7 Renumber all SECTIONS consecutively.

(Reference is to HB 1195 as printed January 27, 2012.)

and when so amended that said bill do pass .

Committee Vote: Yeas 12, Nays 0.

Senator Kenley, Chairperson