
SENATE BILL No. 592

DIGEST OF INTRODUCED BILL

Citations Affected: Noncode.

Synopsis: Property tax exemptions. Provides that in the case of a taxpayer that is a church that: (1) purchased real property in June 2007; (2) has used the real property for church purposes since purchasing the real property; and (3) filed a property tax exemption application for the real property in June 2007; the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the property for the March 1, 2007, and March 1, 2008, assessment dates if the taxpayer demonstrates that the property would have qualified for an exemption if a property tax exemption application had been filed in a timely manner and the taxpayer had owned the real property on May 1, 2007. Provides that in the case of a taxpayer that is a nonprofit corporation that is the owner of real property: (1) that was owned, occupied, and used by the taxpayer or a predecessor taxpayer to provide youths with the opportunity to play supervised and organized baseball or softball during at least the 20 years preceding the March 1, 2003, and March 1, 2004, assessment dates; (2) for which a property tax liability was imposed for the March 1, 2003, and March 1, 2004, assessment dates; (3) that would have qualified for an exemption for the March 1, 2003, and March 1, 2004, assessment dates if a property tax exemption application had been filed in a timely manner; and (4) that was granted a property tax exemption for the March 1, 2005, assessment date; the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the property for the March 1, 2003, and March 1, 2004, assessment dates if the taxpayer demonstrates that the real property would have qualified for an exemption if an exemption application had been filed in a timely manner.

Effective: January 1, 2003 (retroactive); January 1, 2007 (retroactive).

Broden

January 15, 2013, read first time and referred to Committee on Appropriations.



C
o
p
y

First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

C
o
p
y

SENATE BILL No. 592

A BILL FOR AN ACT concerning taxation.

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

- 1 SECTION 1. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]
- 2 (a) **This SECTION applies notwithstanding IC 6-1.1-10,**
- 3 **IC 6-1.1-11, or any other law or administrative rule or provision.**
- 4 (b) **This SECTION applies to the March 1, 2007, and March 1,**
- 5 **2008, assessment dates.**
- 6 (c) **As used in this SECTION, "eligible property" means the real**
- 7 **property described in subsection (d).**
- 8 (d) **As used in this SECTION, "qualified taxpayer" refers to a**
- 9 **church that:**
 - 10 (1) **purchased real property in June 2007;**
 - 11 (2) **has used the real property for church purposes since**
 - 12 **purchasing the real property; and**
 - 13 (3) **filed a property tax exemption application for the real**
 - 14 **property in June 2007.**
- 15 (e) **A qualified taxpayer may before September 1, 2013, file a**
- 16 **property tax exemption application and supporting documents**
- 17 **claiming a property tax exemption under IC 6-1.1-10-16 and this**
- 18 **SECTION for the eligible property for the March 1, 2007, and**



1 March 1, 2008, assessment dates.

2 (f) A property tax exemption application filed under subsection
3 (e) by a qualified taxpayer is considered to have been timely filed.

4 (g) If a qualified taxpayer demonstrates in the property tax
5 exemption application filed under subsection (e) or by other means
6 that the eligible property would have qualified for an exemption
7 under IC 6-1.1-10-16 for the March 1, 2007, and March 1, 2008,
8 assessment dates if the property tax exemption application had
9 been filed under IC 6-1.1-11 in a timely manner for the March 1,
10 2007, and March 1, 2008, assessment dates and the taxpayer had
11 owned the real property on May 1, 2007:

12 (1) the property tax exemption for the eligible property shall
13 be allowed and granted for the March 1, 2007, and March 1,
14 2008, assessment dates by the county assessor and county
15 auditor of the county in which the eligible property is located;

16 (2) the qualified taxpayer is not required to pay any property
17 taxes, penalties, or interest with respect to the eligible
18 property for the March 1, 2007, and March 1, 2008,
19 assessment dates; and

20 (3) to the extent the qualified taxpayer has paid any property
21 taxes, penalties, or interest with respect to the eligible
22 property for the March 1, 2007, and March 1, 2008,
23 assessment dates, the eligible taxpayer is entitled to a refund
24 of the amounts paid.

25 (h) The exemption allowed by this SECTION shall be applied
26 without need of any further ruling or action by the county assessor,
27 the county auditor, or the county property tax assessment board of
28 appeals of the county in which the eligible property is located or by
29 the Indiana board of tax review.

30 (i) This SECTION expires July 1, 2017.

31 SECTION 2. [EFFECTIVE JANUARY 1, 2003 (RETROACTIVE)]

32 (a) This SECTION applies notwithstanding IC 6-1.1-10,
33 IC 6-1.1-11, or any other law or administrative rule or provision.

34 (b) This SECTION applies to the March 1, 2003, and March 1,
35 2004, assessment dates.

36 (c) As used in this SECTION, "eligible property" means the real
37 property described in subsection (d).

38 (d) As used in this SECTION, "qualified taxpayer" refers to a
39 nonprofit corporation that is an owner of real property:

40 (1) that has been owned, occupied, and used by the taxpayer
41 or a predecessor taxpayer to provide youths with the
42 opportunity to play supervised and organized baseball or

C
o
p
y



1 softball during at least the twenty (20) years preceding the
2 March 1, 2003, and March 1, 2004, assessment dates;

3 (2) for which a property tax liability was imposed for the
4 March 1, 2003, and March 1, 2004, assessment dates;

5 (3) that would have qualified for an exemption under
6 IC 6-1.1-10-16 for the March 1, 2003, and March 1, 2004,
7 assessment dates if the owner of the real property had filed a
8 property tax exemption application in a timely manner; and

9 (4) that was granted a property tax exemption under
10 IC 6-1.1-10-16 for the March 1, 2005, assessment date.

11 (e) A qualified taxpayer may before September 1, 2013, file a
12 property tax exemption application and supporting documents
13 claiming a property tax exemption under IC 6-1.1-10-16 and this
14 SECTION for the eligible property for the March 1, 2003, and
15 March 1, 2004, assessment dates.

16 (f) A property tax exemption application filed under subsection
17 (e) by a qualified taxpayer is considered to have been timely filed.

18 (g) If a qualified taxpayer demonstrates in the property tax
19 exemption application filed under subsection (e) or by other means
20 that the eligible property would have qualified for an exemption
21 under IC 6-1.1-10-16 for the March 1, 2003, and March 1, 2004,
22 assessment dates if the property tax exemption application had
23 been filed under IC 6-1.1-11 in a timely manner for the March 1,
24 2003, and March 1, 2004, assessment dates:

25 (1) the property tax exemption for the eligible property shall
26 be allowed and granted for the March 1, 2003, and March 1,
27 2004, assessment dates by the county assessor and county
28 auditor of the county in which the eligible property is located;
29 (2) the qualified taxpayer is not required to pay any property
30 taxes, penalties, or interest with respect to the eligible
31 property for the March 1, 2003, and March 1, 2004,
32 assessment dates; and

33 (3) to the extent the qualified taxpayer has paid any property
34 taxes, penalties, or interest with respect to the eligible
35 property for the March 1, 2003, and March 1, 2004,
36 assessment dates, the eligible taxpayer is entitled to a refund
37 of the amounts paid.

38 (h) The exemption allowed by this SECTION shall be applied
39 without need of any further ruling or action by the county assessor,
40 the county auditor, or the county property tax assessment board of
41 appeals of the county in which the eligible property is located or by
42 the Indiana board of tax review.

C
O
P
Y



1 **(i) This SECTION expires July 1, 2017.**
2 **SECTION 3. An emergency is declared for this act.**

C
o
p
y

