

SENATE BILL No. 617

DIGEST OF INTRODUCED BILL

Citations Affected: Noncode.

Synopsis: Property tax exemptions. Provides that in the case of a nonprofit corporation that: (1) owns multiple parcels of real property in Marion County that are owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes; and (2) failed to timely file a property tax exemption application for one of those parcels for the March 1, 2011, assessment date; the nonprofit corporation is not required to pay any property taxes, penalties, or interest with respect to the parcel for the March 1, 2011, and March 1, 2012, assessment dates if the taxpayer submits an exemption application for the parcel before September 1, 2013, and demonstrates that the parcel would have qualified for an exemption if an exemption application had been filed in a timely manner.

Effective: January 1, 2011 (retroactive).

Breaux

January 17, 2013, read first time and referred to Committee on Appropriations.

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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.

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SENATE BILL No. 617

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, 2011 (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, 2011, and March 1,**
- 5 **2012, assessment dates.**
- 6 (c) **As used in this SECTION, "eligible property" means the**
- 7 **parcel of real property described in subsection (d)(1) for which the**
- 8 **qualified taxpayer failed to timely file the property tax exemption**
- 9 **application.**
- 10 (d) **As used in this SECTION, "qualified taxpayer" refers to a**
- 11 **nonprofit corporation that:**
- 12 (1) **owns multiple parcels of real property in Marion County**
- 13 **that are owned, occupied, and used for educational, literary,**
- 14 **scientific, religious, or charitable purposes described in**
- 15 **IC 6-1.1-10-16; and**
- 16 (2) **failed to timely file a property tax exemption application**
- 17 **for one (1) of the parcels described in subdivision (1) for the**
- 18 **March 1, 2011, assessment date.**



1 (e) A qualified taxpayer may before September 1, 2013, file a
 2 property tax exemption application and supporting documents
 3 claiming a property tax exemption under IC 6-1.1-10-16 and this
 4 SECTION for the eligible property for the March 1, 2011, and
 5 March 1, 2012, assessment dates.

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

8 (g) If a qualified taxpayer demonstrates in the property tax
 9 exemption application filed under subsection (e) or by other means
 10 that the eligible property would have qualified for an exemption
 11 under IC 6-1.1-10-16 for the March 1, 2011, and March 1, 2012,
 12 assessment dates if the property tax exemption application had
 13 been filed under IC 6-1.1-11 in a timely manner for the March 1,
 14 2011, and March 1, 2012, assessment dates:

15 (1) the property tax exemption for the eligible property shall
 16 be allowed and granted for the March 1, 2011, and March 1,
 17 2012, assessment dates by the county assessor and county
 18 auditor of Marion County;

19 (2) the qualified taxpayer is not required to pay any property
 20 taxes, penalties, or interest with respect to the eligible
 21 property for the March 1, 2011, and March 1, 2012,
 22 assessment dates; and

23 (3) to the extent the qualified taxpayer has paid any property
 24 taxes, penalties, or interest with respect to the eligible
 25 property for the March 1, 2011, and March 1, 2012,
 26 assessment dates, the eligible taxpayer is entitled to a refund
 27 of the amounts paid.

28 (h) The exemption allowed by this SECTION shall be applied
 29 without need of any further ruling or action by the county assessor,
 30 the county auditor, or the county property tax assessment board of
 31 appeals of Marion County or by the Indiana board of tax review.

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

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

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