
HOUSE BILL No. 1425

DIGEST OF INTRODUCED BILL

Citations Affected: Noncode.

Synopsis: Property tax exemption. Provides that in the case of a ministry that: (1) is exempt from federal income taxes; (2) owns an eligible property; (3) acquired the eligible property after the 2012 assessment date; and (4) redeemed the eligible property after it was sold for delinquent taxes in 2012; the ministry is not required to pay any property taxes, penalties, or interest with respect to the parcel for the March 1, 2012, assessment date 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. Provides that the ministry is entitled to a refund for any back taxes, penalties, and interest paid with respect to the eligible property or for any amount paid to redeem the eligible property.

Effective: Upon passage.

Porter

January 22, 2013, read first time and referred to Committee on Ways and Means.

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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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HOUSE BILL No. 1425



A BILL FOR AN ACT concerning taxation.

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

- 1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **This SECTION**
- 2 **applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law**
- 3 **or administrative rule or provision.**
- 4 (b) **This SECTION applies to the March 1, 2009, March 1, 2010,**
- 5 **March 1, 2011, and March 1, 2012, assessment dates.**
- 6 (c) **As used in this SECTION, "eligible property" means a**
- 7 **vacant parcel of real property in Marion County that is owned, is**
- 8 **occupied, and will be used for educational, literary, scientific,**
- 9 **religious, or charitable purposes described in IC 6-1.1-10-16.**
- 10 (d) **As used in this SECTION, "qualified taxpayer" refers to a**
- 11 **ministry that:**
 - 12 (1) **is exempt from federal income taxes;**
 - 13 (2) **owns an eligible property;**
 - 14 (3) **acquired the eligible property after the 2012 assessment**
 - 15 **date; and**
 - 16 (4) **redeemed the eligible property after it was sold for**
 - 17 **delinquent taxes in 2012.**
- 18 (e) **A qualified taxpayer may before September 1, 2013, file a**



1 property tax exemption application and supporting documents
2 claiming a property tax exemption under IC 6-1.1-10-16 and this
3 SECTION for the eligible property for the March 1, 2012,
4 assessment date.

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

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

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

18 (2) the qualified taxpayer is not required to pay any property
19 taxes, penalties, or interest with respect to the eligible
20 property for the March 1, 2012, assessment date.

21 (h) To the extent the qualified taxpayer has:

22 (1) paid any property taxes, penalties, or interest with respect
23 to the eligible property for the March 1, 2009, March 1, 2010,
24 and March 1, 2011, assessment dates; or

25 (2) paid to redeem the property under IC 6-1.1-24 and
26 IC 6-1.1-25;

27 the eligible taxpayer is entitled to a refund of the amounts paid.
28 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
29 claim for a refund filed by an eligible taxpayer under this
30 subsection before September 1, 2013, is considered timely filed.

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

35 (j) This SECTION expires July 1, 2017.

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

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