

HOUSE BILL No. 1105

DIGEST OF INTRODUCED BILL

Citations Affected: Noncode.

Synopsis: Property tax exemption. Allows a nonprofit corporation that meets certain conditions and that missed the applicable deadline to claim a property tax exemption for the 2014 and 2015 assessment dates to file an application to claim the exemption for those assessment dates.

Effective: Upon passage.

Beumer

January 5, 2017, read first time and referred to Committee on Ways and Means.



First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1105

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 to a taxpayer notwithstanding IC 6-1.1-11 or any other law**
3 **or administrative rule or provision.**
4 (b) **This SECTION applies to an assessment date (as defined in**
5 **IC 6-1.1-1-2) occurring after December 31, 2013, and before**
6 **January 1, 2016.**
7 (c) **As used in this SECTION, "taxpayer" refers to a nonprofit**
8 **corporation that:**
9 (1) **owns a parcel or parcels of real property in Randolph**
10 **County that is owned, occupied, and used for educational,**
11 **literary, scientific, religious, or charitable purposes described**
12 **in IC 6-1.1-10-16; and**
13 (2) **failed to timely file a property tax exemption application**
14 **for the parcel or parcels described in subdivision (1) for any**
15 **assessment date described in subsection (b).**
16 (d) **A taxpayer may, before September 1, 2017, file a property**
17 **tax exemption application and supporting documents claiming an**
18 **exemption under IC 6-1.1-10-16 for any assessment date described**



- 1 in subsection (b).
2 (e) If the real property for which an exemption application is
3 filed under this SECTION would have qualified for an exemption
4 under IC 6-1.1-10-16 for an assessment date described in
5 subsection (b) if an exemption application had been timely filed:
6 (1) the property tax exemption is allowed; and
7 (2) the property tax exemption application filed under this
8 SECTION is considered to have been timely filed.
9 (f) The property tax exemption claimed by a taxpayer under this
10 SECTION is considered approved without further action being
11 required by the county assessor or the county property tax
12 assessment board of appeals for the county in which the property
13 subject to the property tax exemption application is located. This
14 exemption approval is final and may not be appealed by the county
15 assessor, the county property tax assessment board of appeals, or
16 any member of the county property tax assessment board of
17 appeals.
18 (g) The county auditor shall remove all penalties and interest
19 assigned to the real property for which a property tax exemption
20 is allowed under this SECTION for an assessment date described
21 in subsection (b).
22 (h) This SECTION expires January 1, 2020.
23 SECTION 2. An emergency is declared for this act.

