

HOUSE BILL No. 1362

DIGEST OF INTRODUCED BILL

Citations Affected: IC 1-1-4-5; IC 5-20-10; IC 6-1.1.

Synopsis: Various military and veterans matters. Changes the definition of "Hoosier veteran" to include Indiana residents who served on active duty in any branch of the armed forces of the United States or served in the national guard of any other state. Establishes the Hoosier veterans homelessness task force. Specifies the duties of the task force. Requires the Indiana housing and community development authority to develop programs to serve Hoosier veterans who are homeless individuals or at risk of becoming homeless individuals, as recommended by the task force and with the assistance of the task force. Authorizes a county fiscal body to adopt an ordinance providing a property tax exemption for residential property used by a Hoosier veteran as a principal place of residence if the Hoosier veteran pays reduced rent for the real property through the receipt of qualified housing assistance.

Effective: July 1, 2020.

Judy

January 15, 2020, read first time and referred to Committee on Veterans Affairs and Public Safety.



Second Regular Session of the 121st General Assembly (2020)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2019 Regular Session of the General Assembly.

HOUSE BILL No. 1362

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

- 1 SECTION 1. IC 1-1-4-5, AS AMENDED BY P.L.114-2016,
- 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2020]: Sec. 5. (a) The following definitions apply to the
- 4 construction of all Indiana statutes, unless the construction is plainly
- 5 repugnant to the intent of the general assembly or of the context of the
- 6 statute:
- 7 (1) "Adult", "of full age", and "person in his majority" mean a
- 8 person at least eighteen (18) years of age.
- 9 (2) "Attorney" includes a counselor or other person authorized to
- 10 appear and represent a party in an action or special proceeding.
- 11 (3) "Autism" means a neurological condition as described in the
- 12 most recent edition of the Diagnostic and Statistical Manual of
- 13 Mental Disorders of the American Psychiatric Association.
- 14 (4) "Bond" does not necessarily imply a seal.
- 15 (5) "Clerk" means the clerk of the court or a person authorized to
- 16 perform the clerk's duties.
- 17 (6) "Health record", "hospital record", or "medical record" means



- 1 written or printed information possessed by a provider (as defined
2 in IC 16-18-2-295) concerning any diagnosis, treatment, or
3 prognosis of the patient, unless otherwise defined. Except as
4 otherwise provided, the terms include mental health records and
5 drug and alcohol abuse records.
- 6 (7) "Highway" includes county bridges and state and county
7 roads, unless otherwise expressly provided.
- 8 (8) "Infant" or "minor" means a person less than eighteen (18)
9 years of age.
- 10 (9) "Inhabitant" may be construed to mean a resident in any place.
- 11 (10) "Judgment" means all final orders, decrees, and
12 determinations in an action and all orders upon which executions
13 may issue.
- 14 (11) "Land", "real estate", and "real property" include lands,
15 tenements, and hereditaments.
- 16 (12) "Mentally incompetent" means of unsound mind.
- 17 (13) "Money demands on contract", when used in reference to an
18 action, means an action arising out of contract when the relief
19 demanded is a recovery of money.
- 20 (14) "Month" means a calendar month, unless otherwise
21 expressed.
- 22 (15) "Noncode statute" means a statute that is not codified as part
23 of the Indiana Code.
- 24 (16) "Oath" includes "affirmation", and "to swear" includes to
25 "affirm".
- 26 (17) "Person" extends to bodies politic and corporate.
- 27 (18) "Personal property" includes goods, chattels, evidences of
28 debt, and things in action.
- 29 (19) "Population" has the meaning set forth in IC 1-1-3.5-3.
- 30 (20) "Preceding" and "following", referring to sections in statutes,
31 mean the sections next preceding or next following that in which
32 the words occur, unless some other section is designated.
- 33 (21) "Property" includes personal and real property.
- 34 (22) "Sheriff" means the sheriff of the county or another person
35 authorized to perform sheriff's duties.
- 36 (23) "State", applied to any one (1) of the United States, includes
37 the District of Columbia and the commonwealths, possessions,
38 states in free association with the United States, and the
39 territories. "United States" includes the District of Columbia and
40 the commonwealths, possessions, states in free association with
41 the United States, and the territories.
- 42 (24) "Under legal disabilities" includes persons less than eighteen



- 1 (18) years of age, mentally incompetent, or out of the United
 2 States.
 3 (25) "Verified", when applied to pleadings, means supported by
 4 oath or affirmation in writing.
 5 (26) "Will" includes a testament and codicil.
 6 (27) "Without relief" in any judgment, contract, execution, or
 7 other instrument of writing or record, means without the benefit
 8 of valuation laws.
 9 (28) "Written" and "in writing" include printing, lithographing, or
 10 other mode of representing words and letters. If the written
 11 signature of a person is required, the terms mean the proper
 12 handwriting of the person or the person's mark.
 13 (29) "Year" means a calendar year, unless otherwise expressed.
 14 (30) The definitions in IC 35-31.5 apply to all statutes relating to
 15 penal offenses.
- 16 (b) This subsection applies to the definitions of "Hoosier veteran"
 17 and "veteran" when used in reference to state programs for veterans.
 18 The term "veteran" includes "Hoosier veteran", and applies to the
 19 construction of all Indiana statutes, unless the construction is expressly
 20 excluded by the terms of the statute, is plainly repugnant to the intent
 21 of the general assembly or of the context of the statute, or is
 22 inconsistent with federal law. "Hoosier veteran" means an individual
 23 who meets the following criteria:
 24 (1) The individual is a resident of Indiana.
 25 (2) The individual served:
 26 **(A) on active duty in any branch of the armed forces of the**
 27 **United States;**
 28 **(B) in a reserve component of the armed forces of the United**
 29 **States;**
 30 **(C) in the national guard of any other state; or**
 31 **(D) in the Indiana National Guard.**
 32 (3) The individual completed any required military occupational
 33 specialty training and was not discharged or separated from the
 34 armed forces or the Indiana National Guard under dishonorable
 35 or other than honorable conditions.
- 36 The definitions set forth in this subsection may not be construed to
 37 affect a Hoosier veteran's eligibility for any state program that is based
 38 upon a particular aspect of the Hoosier veteran's service such as a
 39 disability or a wartime service requirement.
- 40 SECTION 2. IC 5-20-10 IS ADDED TO THE INDIANA CODE AS
 41 A **NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY**
 42 **1, 2020]:**



1 **Chapter 10. Programs for Homeless Veterans**

2 **Sec. 1. As used in this chapter, "authority" means the Indiana**
 3 **housing and community development authority created by**
 4 **IC 5-20-1-3.**

5 **Sec. 2. As used in this chapter, "department" refers to the**
 6 **Indiana department of veterans' affairs established by**
 7 **IC 10-17-1-2.**

8 **Sec. 3. As used in this chapter, "executive director" refers to the**
 9 **executive director of the authority.**

10 **Sec. 4. (a) As used in this chapter, "homeless individual" means**
 11 **any of the following:**

12 **(1) An individual who lacks a fixed, regular, and adequate**
 13 **nighttime residence.**

14 **(2) An individual with a primary nighttime residence that is**
 15 **a public or private place not designed for or ordinarily used**
 16 **as a regular sleeping accommodation for human beings,**
 17 **including a car, park, abandoned building, bus or train**
 18 **station, airport, or camping ground.**

19 **(3) An individual living in a supervised publicly or privately**
 20 **operated shelter designated to provide temporary living**
 21 **arrangements, including hotels and motels paid for by federal,**
 22 **state, or local government programs for low income**
 23 **individuals or by charitable organizations, congregate**
 24 **shelters, and transitional housing.**

25 **(4) An individual who resided in a shelter or place not meant**
 26 **for human habitation before entering an institution and who**
 27 **is exiting an institution in which the individual temporarily**
 28 **resided.**

29 **(5) An individual who:**

30 **(A) provides evidence described in subsection (b) that the**
 31 **individual will imminently lose the individual's housing,**
 32 **including:**

33 **(i) housing that the individual owns, rents, or lives in**
 34 **without paying rent;**

35 **(ii) housing that the individual shares with others; or**

36 **(iii) rooms in hotels or motels not paid for by federal,**
 37 **state, or local government programs for low income**
 38 **individuals or by charitable organizations;**

39 **(B) has no subsequent residence identified; and**

40 **(C) lacks the resources or support networks needed to**
 41 **obtain other permanent housing.**

42 **(6) An individual otherwise considered homeless under 42**



- 1 U.S.C. 11302 for the purposes of any federal housing
2 assistance program.
- 3 **(b) An individual may provide evidence that the individual will**
4 **imminently lose the individual's housing by providing any of the**
5 **following:**
- 6 **(1) A court order resulting from an eviction action that**
7 **notifies the individual that the individual must leave within**
8 **fourteen (14) days.**
- 9 **(2) Evidence that the individual's primary nighttime residence**
10 **is a room in a hotel or motel and that the individual lacks the**
11 **resources to reside in the room for more than fourteen (14)**
12 **days.**
- 13 **(3) Evidence that the owner or renter of the housing in which**
14 **the individual is staying will not allow the individual to stay**
15 **more than fourteen (14) days. An oral statement from an**
16 **individual seeking homeless assistance under this chapter that**
17 **is found credible is considered sufficient evidence for the**
18 **purposes of this subdivision.**
- 19 **Sec. 5. As used in this chapter, "Hoosier veteran" has the**
20 **meaning set forth in IC 1-1-4-5.**
- 21 **Sec. 6. As used in this chapter, "task force" refers to the Hoosier**
22 **veterans homelessness task force established by section 8 of this**
23 **chapter.**
- 24 **Sec. 7. The authority shall develop programs to serve Hoosier**
25 **veterans who are homeless individuals or at risk of becoming**
26 **homeless individuals, as recommended by the task force and with**
27 **the assistance of the task force.**
- 28 **Sec. 8. The Hoosier veterans homelessness task force is**
29 **established. The task force consists of the following seven (7)**
30 **members:**
- 31 **(1) An employee of the authority designated as the**
32 **chairperson of the task force under section 9 of this chapter.**
- 33 **(2) The director of the department, or the director's designee.**
- 34 **(3) The secretary of family and social services, or the**
35 **secretary's designee.**
- 36 **(4) The adjutant general, or the adjutant general's designee.**
- 37 **(5) A county veteran service officer appointed by the**
38 **governor.**
- 39 **(6) A city veteran service officer appointed by the governor.**
- 40 **(7) An individual appointed by the governor who has**
41 **expertise in providing housing assistance and other services**
42 **to homeless individuals.**



1 **Sec. 9. The executive director shall designate an individual to**
 2 **serve full time as the chairperson of the task force. The**
 3 **chairperson must be an employee of the authority. The chairperson**
 4 **is responsible for the administration of the task force.**

5 **Sec. 10. (a) The task force shall meet at the call of the**
 6 **chairperson.**

7 **(b) A member of the task force who is not a state employee is not**
 8 **entitled to the minimum salary per diem provided by**
 9 **IC 4-10-11-2.1(b). The member is, however, entitled to**
 10 **reimbursement for traveling expenses as provided under**
 11 **IC 4-13-1-4 and other expenses actually incurred in connection**
 12 **with the member's duties as provided in the state policies and**
 13 **procedures established by the Indiana department of**
 14 **administration and approved by the budget agency.**

15 **(c) A member of the task force who is a state employee is**
 16 **entitled to reimbursement for traveling expenses as provided under**
 17 **IC 4-13-1-4 and other expenses actually incurred in connection**
 18 **with the member's duties as provided in the state policies and**
 19 **procedures established by the Indiana department of**
 20 **administration and approved by the budget agency.**

21 **(d) The expenses of the task force are payable from money**
 22 **appropriated to the department.**

23 **Sec. 11. The task force shall do the following:**

24 **(1) Assist the authority in the development of a regional**
 25 **delivery system for Hoosier veterans that:**

26 **(A) considers the need for housing and support services;**

27 **(B) implements strategies to respond to gaps in the delivery**
 28 **system; and**

29 **(C) ensures Hoosier veterans and their families are**
 30 **matched with optimal housing solutions.**

31 **(2) Cooperate with the federal government, the authority, the**
 32 **department, and other state agencies, city and county**
 33 **governments, and nonprofit agencies in developing and**
 34 **implementing programs to:**

35 **(A) provide services to Hoosier veterans who are homeless**
 36 **individuals or are at risk of becoming homeless**
 37 **individuals; and**

38 **(B) assist Hoosier veterans in preventing themselves from**
 39 **becoming homeless individuals or at risk of becoming**
 40 **homeless individuals.**

41 **(3) Facilitate the dissemination of information to assist**
 42 **Hoosier veterans and their families accessing local resources,**



1 programs, and services related to homelessness and housing.

2 (4) Annually estimate and reasonably determine the number
3 of the following:

4 (A) Hoosier veterans who are homeless individuals.

5 (B) Family members of Hoosier veterans who are homeless
6 individuals and less than eighteen (18) years of age.

7 (5) Annually report its policy and program recommendations
8 to the executive director.

9 (6) Annually report its policy and program recommendations
10 and the information described in subdivision (4) to the
11 governor and to the legislative council in an electronic format
12 under IC 5-14-6 before October 1.

13 **Sec. 12.** The authority shall assist county auditors, county
14 assessors, and the department of local government finance in
15 administering the veterans housing assistance tax exemption under
16 **IC 6-1.1-10.5.**

17 SECTION 3. IC 6-1.1-10.5 IS ADDED TO THE INDIANA CODE
18 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2020]:

20 **Chapter 10.5. Veterans Housing Assistance Tax Exemption**

21 **Sec. 1.** This chapter applies to assessment dates occurring after
22 December 31, 2020.

23 **Sec. 2.** As used in this chapter, "at-risk Hoosier veteran" means
24 a Hoosier veteran who satisfies the following requirements:

25 (1) The Hoosier veteran is a homeless individual or is at risk
26 of becoming a homeless individual.

27 (2) The Hoosier veteran is not eligible to receive assistance
28 from the federal government under any of the following
29 federal housing assistance programs for veterans under
30 applicable federal standards:

31 (A) The supportive services for veteran families program.

32 (B) The homeless providers grant and per diem program.

33 (C) The federal Department of Housing and Urban
34 Development - Department of Veterans Affairs supportive
35 housing program.

36 (3) The Hoosier veteran registers with the authority.

37 **Sec. 3.** As used in this chapter, "authority" means the Indiana
38 housing and community development authority created by
39 **IC 5-20-1-3.**

40 **Sec. 4.** As used in this chapter, "department" refers to the
41 department of local government finance unless the context plainly
42 connotes otherwise.



1 **Sec. 5.** As used in this chapter, "exemption ordinance" refers to
 2 an ordinance adopted under section 11 of this chapter by a county
 3 fiscal body.

4 **Sec. 6.** As used in this chapter, "homeless individual" has the
 5 meaning set forth in IC 5-20-10-4.

6 **Sec. 7.** As used in this chapter, "Hoosier veteran" has the
 7 meaning set forth in IC 1-1-4-5.

8 **Sec. 8.** As used in this chapter, "person" means an individual, a
 9 corporation, a limited liability company, a partnership, or another
 10 legal entity.

11 **Sec. 9.** As used in this chapter, "qualified housing assistance"
 12 means a discount in the amount of rent charged to an at-risk
 13 Hoosier veteran that is at least equal to the amount of a rental
 14 voucher that the at-risk Hoosier veteran would be eligible to
 15 receive if the at-risk Hoosier veteran qualified for assistance under
 16 the federal Department of Housing and Urban Development -
 17 Department of Veterans Affairs supportive housing program.

18 **Sec. 10.** As used in this chapter, "residential property" refers to
 19 real property that consists of any of the following:

20 (1) A single family dwelling that is not part of a homestead
 21 and the land, not exceeding one (1) acre, on which the
 22 dwelling is located.

23 (2) Real property that consists of:

24 (A) a building that includes two (2) or more dwelling units;

25 (B) any common areas shared by the dwelling units
 26 (including any land that is a common area, as described in
 27 IC 6-1.1-20.6-1.2(b)(2)); and

28 (C) the land on which the building is located.

29 (3) Land rented or leased for the placement of a
 30 manufactured home or mobile home, including any common
 31 areas shared by the manufactured homes or mobile homes.

32 The term includes a single family dwelling that is under
 33 construction and the land, not exceeding one (1) acre, on which the
 34 dwelling will be located. The term does not include real property
 35 that consists of a commercial hotel, motel, inn, tourist camp, or
 36 tourist cabin.

37 **Sec. 11.** (a) Subject to subsection (b), a county fiscal body may
 38 adopt an exemption ordinance that exempts residential property
 39 located in the county from property taxation if:

40 (1) a Hoosier veteran uses the residential property as the
 41 Hoosier veteran's principal place of residence; and

42 (2) the Hoosier veteran described in subdivision (1) receives



- 1 qualified housing assistance enabling the Hoosier veteran to
2 pay discounted rent for the use of the residential property.
- 3 (b) An ordinance adopted under this section may allow a
4 prorated exemption for residential property that consists of
5 multiple dwelling units according to the percentage of the dwelling
6 units used for the purposes described in subsection (a). The
7 ordinance may exclude a common area shared by multiple dwelling
8 units from the exemption provided under this section.
- 9 (c) Before adopting an exemption ordinance under this section,
10 a county fiscal body must conduct a public hearing on the proposed
11 exemption ordinance. The county fiscal body must publish notice
12 of the public hearing in accordance with IC 5-3-1.
- 13 (d) The county fiscal body shall provide a certified copy of an
14 adopted exemption ordinance to the department, the county
15 assessor, and the county auditor.
- 16 Sec. 12. (a) A Hoosier veteran who wishes to secure housing
17 assistance under this chapter must register with the authority in
18 the manner prescribed by the authority and request the authority's
19 help in determining the amount of qualified housing assistance that
20 the Hoosier veteran may receive under this chapter.
- 21 (b) The authority shall determine the amount of a rental
22 voucher that each at-risk Hoosier veteran registered with the
23 authority would be eligible to receive if the at-risk Hoosier veteran
24 qualified for assistance under the federal Department of Housing
25 and Urban Development - Department of Veterans Affairs
26 supportive housing program. The authority shall certify the
27 amount determined under this subsection to the registered at-risk
28 Hoosier veteran.
- 29 (c) An at-risk Hoosier veteran may provide a copy of the
30 certification received under subsection (b) to a person offering
31 rental housing to the at-risk Hoosier veteran.
- 32 Sec. 13. (a) To receive a tax exemption under this chapter, a
33 person charging discounted rent to an at-risk Hoosier veteran
34 must:
- 35 (1) provide proof of the discounted rent to the authority; and
36 (2) fulfill the requirements set forth in section 14 of this
37 chapter.
- 38 (b) Upon receiving the proof required under subsection (a), the
39 authority shall certify that the person provided qualified housing
40 assistance to the at-risk Hoosier veteran, the amount of the
41 qualified housing assistance provided, and that the person has
42 fulfilled the requirements of this chapter.



1 **Sec. 14. To receive a tax exemption under this chapter, a person**
 2 **providing qualified housing assistance to an at-risk Hoosier**
 3 **veteran must:**

4 **(1) submit the certification received under section 12 of this**
 5 **chapter to the department and file with the department any**
 6 **other information that the department determines is**
 7 **necessary for the calculation of the exemption amount allowed**
 8 **to the person under this chapter;**

9 **(2) attach the information described in subdivision (1) to an**
 10 **exemption application prescribed by the department; and**

11 **(3) submit an application for the exemption to the county**
 12 **assessor and comply with the requirements of IC 6-1.1-11.**

13 **Sec. 15. A county fiscal body may repeal or amend an exemption**
 14 **ordinance. However, if a county fiscal body repeals or amends an**
 15 **exemption ordinance, any residential property that:**

16 **(1) was exempt under the exemption ordinance on the date the**
 17 **residential property was rented to a Hoosier veteran by a**
 18 **taxpayer; and**

19 **(2) continues to be used by a Hoosier veteran as described by**
 20 **section 11(a) of this chapter;**

21 **remains exempt from property taxation, regardless of whether or**
 22 **not the ownership of the residential property changes after the date**
 23 **the exemption ordinance is amended or repealed.**

24 SECTION 4. IC 6-1.1-11-4, AS AMENDED BY P.L.86-2018,
 25 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2020]: Sec. 4. (a) The exemption application referred to in
 27 section 3 of this chapter is not required if the exempt property is owned
 28 by the United States, the state, an agency of this state, or a political
 29 subdivision (as defined in IC 36-1-2-13). However, this subsection
 30 applies only when the property is used, and in the case of real property
 31 occupied, by the owner.

32 (b) The exemption application referred to in section 3 of this chapter
 33 is not required if the exempt property is a cemetery:

34 (1) described by IC 6-1.1-2-7; or

35 (2) maintained by a township executive under IC 23-14-68.

36 (c) The exemption application referred to in section 3 of this chapter
 37 is not required if the exempt property is owned by the bureau of motor
 38 vehicles commission established under IC 9-14-9.

39 (d) The exemption application referred to in section 3 or 3.5 of this
 40 chapter is not required if:

41 (1) the exempt property is:

42 (A) tangible property used for religious purposes described in



- 1 IC 6-1.1-10-21;
- 2 (B) tangible property owned by a church or religious society
- 3 used for educational purposes described in IC 6-1.1-10-16;
- 4 (C) other tangible property owned, occupied, and used by a
- 5 person for educational, literary, scientific, religious, or
- 6 charitable purposes described in IC 6-1.1-10-16; or
- 7 (D) other tangible property owned by a fraternity or sorority
- 8 (as defined in IC 6-1.1-10-24);
- 9 (2) the exemption application referred to in section 3 or 3.5 of this
- 10 chapter was filed properly at least once for a religious use under
- 11 IC 6-1.1-10-21, an educational, literary, scientific, religious, or
- 12 charitable use under IC 6-1.1-10-16, or use by a fraternity or
- 13 sorority under IC 6-1.1-10-24; and
- 14 (3) the property continues to meet the requirements for an
- 15 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or
- 16 IC 6-1.1-10-24.

17 **(e) The exemption application referred to in section 3 of this**

18 **chapter is not required if:**

- 19 **(1) the exempt property is residential property used by a**
- 20 **Hoosier veteran as a principal place of residence in the**
- 21 **manner described by IC 6-1.1-10.5-11;**
- 22 **(2) the exemption application referred to in section 3 of this**
- 23 **chapter was filed properly at least once for property used for**
- 24 **the purposes described in IC 6-1.1-10.5-11; and**
- 25 **(3) the property continues to meet the requirements for an**
- 26 **exemption under IC 6-1.1-10.5 and the applicable exemption**
- 27 **ordinance was adopted under IC 6-1.1-10.5-11.**

28 ~~(e)~~ **(f)** If, after an assessment date, an exempt property is transferred

29 or its use is changed resulting in its ineligibility for an exemption under

30 IC 6-1.1-10, the county assessor shall terminate the exemption for that

31 assessment date. However, if the property remains eligible for an

32 exemption under IC 6-1.1-10 following the transfer or change in use,

33 the exemption shall be left in place for that assessment date. For the

34 following assessment date, the person that obtained the exemption or

35 the current owner of the property, as applicable, shall, under section 3

36 of this chapter and except as provided in this section, file a certified

37 application in duplicate with the county assessor of the county in which

38 the property that is the subject of the exemption is located. In all cases,

39 the person that obtained the exemption or the current owner of the

40 property shall notify the county assessor for the county where the

41 tangible property is located of the change in ownership or use in the

42 year that the change occurs. The notice must be in the form prescribed



1 by the department of local government finance.
2 (f) (g) If the county assessor discovers that title to or use of property
3 granted an exemption under IC 6-1.1-10 has changed, the county
4 assessor shall notify the persons entitled to a tax statement under
5 IC 6-1.1-22-8.1 for the property of the change in title or use and
6 indicate that the county auditor will suspend the exemption for the
7 property until the persons provide the county assessor with an affidavit,
8 signed under penalties of perjury, that identifies the new owners or use
9 of the property and indicates whether the property continues to meet
10 the requirements for an exemption under IC 6-1.1-10. Upon receipt of
11 the affidavit, the county assessor shall reinstate the exemption under
12 IC 6-1.1-15-12.1. However, a claim under IC 6-1.1-26-1.1 for a refund
13 of all or a part of a tax installment paid and any correction of error
14 under IC 6-1.1-15-12.1 must be filed not later than three (3) years after
15 the taxes are first due.

