



Reprinted
March 31, 2021

ENGROSSED SENATE BILL No. 275

DIGEST OF SB 275 (Updated March 30, 2021 5:41 pm - DI 125)

Citations Affected: IC 6-1.1.

Synopsis: Property tax matters and waiver of penalties and interest. Provides that a taxpayer, upon appealing the assessment of certain commercial real property, must provide information concerning the actual construction costs for the commercial real property. Provides that if a taxpayer does not provide information concerning the actual (Continued next page)

Effective: Upon passage; January 1, 2022.

**Melton, Holdman, Niemeyer, Raatz,
Randolph Lonnie M, Qaddoura,
Yoder, Kruse**

(HOUSE SPONSORS — BROWN T, PORTER, PRYOR, HATCHER)

January 11, 2021, read first time and referred to Committee on Tax and Fiscal Policy.
January 28, 2021, reported favorably — Do Pass.
February 4, 2021, read second time, amended, ordered engrossed.
February 5, 2021, engrossed.
February 8, 2021, read third time, passed. Yeas 48, nays 0.

HOUSE ACTION

March 2, 2021, read first time and referred to Committee on Ways and Means.
March 25, 2021, amended, reported — Do Pass.
March 30, 2021, read second time, amended, ordered engrossed.

ES 275—LS 6861/DI 138



Digest Continued

construction costs for the commercial real property before the hearing scheduled by the county property tax assessment board of appeals (board of appeals) regarding the assessment of the commercial real property, the appeal may not be reviewed until all the information is provided. Provides that if a taxpayer has not provided all relevant and reasonably available information concerning the actual construction costs of the commercial real property under appeal within 10 days before the scheduled hearing by the board of appeals, the appeal is deemed void for that assessment year and may not be refiled or appealed. Provides that a county fiscal body may adopt an ordinance to provide that the county assessor be reimbursed for legal costs (in addition to other specified costs under current law) incurred by the county assessor in defending an appeal that is uncommon and infrequent in the normal course of defending appeals. Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2021, on delinquent taxes and special assessments on real property in the county if: (1) all of the delinquent taxes and special assessments on the real property were first due and payable before January 1, 2021; and (2) before November 1, 2022, the taxpayer has paid all of these delinquent taxes and special assessments and has also paid all of the taxes and special assessments that are first due and payable after December 31, 2020. Requires the waiver of interest and penalties in these circumstances, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer. Provides that the waiver of interest and penalties under a program shall not apply to interest and penalties added to delinquent property tax installments or special assessments on real property that was purchased or sold in any prior tax sale.

ES 275—LS 6861/DI 138



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First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 275

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

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

1 SECTION 1. IC 6-1.1-4-43.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2022]: **Sec. 43.5. (a) This section applies**
4 **to a real property assessment of commercial real property used for**
5 **retail purposes:**
6 (1) **for the 2022 assessment date and assessment dates**
7 **thereafter; and**
8 (2) **if the commercial real property is occupied by the original**
9 **owner or by a tenant for which the improvement was built.**
10 (b) **This section does not apply to real property described in**
11 **subsection (a) if the real property is sold:**
12 (1) **by the original owner for which the improvement was**
13 **built; and**
14 (2) **to a subsequent purchaser in an arms length transaction.**
15 (c) **This subsection applies to a taxpayer that files a notice under**
16 **IC 6-1.1-15 after December 31, 2021, requesting a review of the**
17 **assessment of the taxpayer's real property that is subject to this**

ES 275—LS 6861/DI 138



1 **section. A taxpayer must provide to the appropriate county or**
 2 **township assessing official information concerning the actual**
 3 **construction costs for the real property. Notwithstanding**
 4 **IC 6-1.1-15, if a taxpayer does not provide all relevant and**
 5 **reasonably available information concerning the actual**
 6 **construction costs for the real property before the hearing**
 7 **scheduled by the county property tax assessment board of appeals**
 8 **regarding the assessment of the real property, the appeal may not**
 9 **be reviewed until all the information is provided. If a taxpayer has**
 10 **not provided all relevant and reasonably available information**
 11 **concerning the actual construction costs of the property under**
 12 **appeal within ten (10) days prior to the scheduled hearing by the**
 13 **county property tax assessment board of appeals, the appeal is**
 14 **deemed void for that assessment year and may not be refiled or**
 15 **appealed.**

16 SECTION 2. IC 6-1.1-15-10.7, AS ADDED BY P.L.180-2016,
 17 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JANUARY 1, 2022]: Sec. 10.7. (a) The county fiscal body may adopt
 19 an ordinance to provide that the county assessor be reimbursed for
 20 certain costs incurred by the county assessor in defending an appeal
 21 under this chapter that is uncommon and infrequent in the normal
 22 course of defending appeals under this chapter. Costs include appraisal,
 23 **legal**, and expert witness fees incurred in defending an appeal.

24 (b) The ordinance must specify:

- 25 (1) the appeal or appeals and why they are uncommon and
- 26 infrequent;
- 27 (2) a detailed list of expenses incurred by fund and by parcel
- 28 number; and
- 29 (3) that the county auditor will deduct the expenses listed in the
- 30 ordinance from property tax receipts collected in the taxing
- 31 district in which the parcel is located before apportioning receipts
- 32 to taxing units for the next semiannual settlement under
- 33 IC 6-1.1-27.

34 (c) Property tax receipts that are collected under this section must
 35 be deposited in the county fund that incurred the initial expense.

36 (d) Expenses for an appeal that are deducted from a civil taxing
 37 unit's property tax revenue under this section are not considered to be
 38 part of a payment of a refund resulting from an appeal for purposes of
 39 a maximum permissible property tax levy appeal under
 40 IC 6-1.1-18.5-16.

41 SECTION 3. IC 6-1.1-24-2, AS AMENDED BY P.L.251-2015,
 42 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 UPON PASSAGE]: Sec. 2. (a) This section does not apply to vacant or
 2 abandoned real property that is on the list prepared by the county
 3 auditor under section 1.5 of this chapter.

4 (b) In addition to the delinquency list required under section 1 of
 5 this chapter, each county auditor shall prepare a notice. The notice shall
 6 contain the following:

7 (1) A list of tracts or real property eligible for sale under this
 8 chapter.

9 (2) A statement that the tracts or real property included in the list
 10 will be sold at public auction to the highest bidder, subject to the
 11 right of redemption.

12 (3) A statement that the tracts or real property will not be sold for
 13 an amount which is less than the sum of:

14 (A) the delinquent taxes and special assessments on each tract
 15 or item of real property;

16 (B) the taxes and special assessments on each tract or item of
 17 real property that are due and payable in the year of the sale,
 18 whether or not they are delinquent;

19 (C) all penalties due on the delinquencies;

20 (D) an amount prescribed by the county auditor that equals the
 21 sum of:

22 (i) the greater of twenty-five dollars (\$25) or postage and
 23 publication costs; and

24 (ii) any other actual costs incurred by the county that are
 25 directly attributable to the tax sale; and

26 (E) any unpaid costs due under subsection (c) from a prior tax
 27 sale.

28 (4) A statement that a person redeeming each tract or item of real
 29 property after the sale must pay:

30 (A) one hundred ten percent (110%) of the amount of the
 31 minimum bid for which the tract or item of real property was
 32 offered at the time of sale if the tract or item of real property
 33 is redeemed not more than six (6) months after the date of
 34 sale;

35 (B) one hundred fifteen percent (115%) of the amount of the
 36 minimum bid for which the tract or item of real property was
 37 offered at the time of sale if the tract or item of real property
 38 is redeemed more than six (6) months after the date of sale;

39 (C) the amount by which the purchase price exceeds the
 40 minimum bid on the tract or item of real property plus five
 41 percent (5%) interest per annum, on the amount by which the
 42 purchase price exceeds the minimum bid; and



- 1 (D) all taxes and special assessments on the tract or item of
2 real property paid by the purchaser after the tax sale plus
3 interest at the rate of five percent (5%) per annum, on the
4 amount of taxes and special assessments paid by the purchaser
5 on the redeemed property.
- 6 (5) A statement for informational purposes only, of the location
7 of each tract or item of real property by key number, if any, and
8 street address, if any, or a common description of the property
9 other than a legal description. The township assessor, or the
10 county assessor if there is no township assessor for the township,
11 upon written request from the county auditor, shall provide the
12 information to be in the notice required by this subsection. A
13 misstatement in the key number or street address does not
14 invalidate an otherwise valid sale.
- 15 (6) A statement that the county does not warrant the accuracy of
16 the street address or common description of the property.
- 17 (7) A statement indicating:
- 18 (A) the name of the owner of each tract or item of real
19 property with a single owner; or
- 20 (B) the name of at least one (1) of the owners of each tract or
21 item of real property with multiple owners.
- 22 (8) A statement of the procedure to be followed for obtaining or
23 objecting to a judgment and order of sale, that must include the
24 following:
- 25 (A) A statement:
- 26 (i) that the county auditor and county treasurer will apply on
27 or after a date designated in the notice for a court judgment
28 against the tracts or real property for an amount that is not
29 less than the amount set under subdivision (3), and for an
30 order to sell the tracts or real property at public auction to
31 the highest bidder, subject to the right of redemption; and
- 32 (ii) indicating the date when the period of redemption
33 specified in IC 6-1.1-25-4 will expire.
- 34 (B) A statement that any defense to the application for
35 judgment must be:
- 36 (i) filed with the court; and
- 37 (ii) served on the county auditor and the county treasurer;
38 before the date designated as the earliest date on which the
39 application for judgment may be filed.
- 40 (C) A statement that the county auditor and the county
41 treasurer are entitled to receive all pleadings, motions,
42 petitions, and other filings related to the defense to the



- 1 application for judgment.
- 2 (D) A statement that the court will set a date for a hearing at
- 3 least seven (7) days before the advertised date and that the
- 4 court will determine any defenses to the application for
- 5 judgment at the hearing.
- 6 (9) A statement that the sale will be conducted at a place
- 7 designated in the notice and that the sale will continue until all
- 8 tracts and real property have been offered for sale.
- 9 (10) A statement that the sale will take place at the times and
- 10 dates designated in the notice. Whenever the public auction is to
- 11 be conducted as an electronic sale, the notice must include a
- 12 statement indicating that the public auction will be conducted as
- 13 an electronic sale and a description of the procedures that must be
- 14 followed to participate in the electronic sale.
- 15 (11) A statement that a person redeeming each tract or item after
- 16 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 17 (12) If a county auditor and county treasurer have entered into an
- 18 agreement under IC 6-1.1-25-4.7, a statement that the county
- 19 auditor will perform the duties of the notification and title search
- 20 under IC 6-1.1-25-4.5 and the notification and petition to the
- 21 court for the tax deed under IC 6-1.1-25-4.6.
- 22 (13) A statement that, if the tract or item of real property is sold
- 23 for an amount more than the minimum bid and the property is not
- 24 redeemed, the owner of record of the tract or item of real property
- 25 who is divested of ownership at the time the tax deed is issued
- 26 may have a right to the tax sale surplus.
- 27 (14) If a determination has been made under subsection (e), a
- 28 statement that tracts or items will be sold together.
- 29 **(15) With respect to a tract or an item of real property that is**
- 30 **subject to sale under this chapter after October 31, 2021, and**
- 31 **before November 1, 2022, a statement declaring whether an**
- 32 **ordinance adopted under IC 6-1.1-37-16 is in effect in the**
- 33 **county and, if applicable, an explanation of the circumstances**
- 34 **in which interest and penalties on the delinquent taxes and**
- 35 **special assessments will be waived.**
- 36 (c) If within sixty (60) days before the date of the tax sale the county
- 37 incurs costs set under subsection (b)(3)(D) and those costs are not paid,
- 38 the county auditor shall enter the amount of costs that remain unpaid
- 39 upon the tax duplicate of the property for which the costs were set. The
- 40 county treasurer shall mail notice of unpaid costs entered upon a tax
- 41 duplicate under this subsection to the owner of the property identified
- 42 in the tax duplicate.



1 (d) The amount of unpaid costs entered upon a tax duplicate under
 2 subsection (c) must be paid no later than the date upon which the next
 3 installment of real estate taxes for the property is due. Unpaid costs
 4 entered upon a tax duplicate under subsection (c) are a lien against the
 5 property described in the tax duplicate, and amounts remaining unpaid
 6 on the date the next installment of real estate taxes is due may be
 7 collected in the same manner that delinquent property taxes are
 8 collected.

9 (e) The county auditor and county treasurer may establish the
 10 condition that a tract or item will be sold and may be redeemed under
 11 this chapter only if the tract or item is sold or redeemed together with
 12 one (1) or more other tracts or items. Property may be sold together
 13 only if the tract or item is owned by the same person.

14 SECTION 4. IC 6-1.1-24-4, AS AMENDED BY P.L.251-2015,
 15 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 UPON PASSAGE]: Sec. 4. (a) This section does not apply to vacant or
 17 abandoned real property that is on the list prepared by the county
 18 auditor under section 1.5 of this chapter.

19 (b) Not less than twenty-one (21) days before the earliest date on
 20 which the application for judgment and order for sale of real property
 21 eligible for sale may be made, the county auditor shall send a notice of
 22 the sale by certified mail, return receipt requested, and by first class
 23 mail to:

- 24 (1) the owner of record of real property with a single owner; or
- 25 (2) at least one (1) of the owners, as of the date of certification, of
 26 real property with multiple owners;

27 at the last address of the owner for the property as indicated in the
 28 transfer book records of the county auditor under IC 6-1.1-5-4 on the
 29 date that the tax sale list is certified. If both notices are returned, the
 30 county auditor shall take an additional reasonable step to notify the
 31 property owner, if the county auditor determines that an additional
 32 reasonable step to notify the property owner is practical. The county
 33 auditor shall prepare the notice in the form prescribed by the state
 34 board of accounts. The notice must set forth the key number, if any, of
 35 the real property and a street address, if any, or other common
 36 description of the property other than a legal description. The notice
 37 must include the statement set forth in section 2(b)(4) of this chapter.

38 **With respect to a tract or an item of real property that is subject**
 39 **to sale under this chapter after October 31, 2021, and before**
 40 **November 1, 2022, the notice must include a statement declaring**
 41 **whether an ordinance adopted under IC 6-1.1-37-16 is in effect in**
 42 **the county and, if applicable, an explanation of the circumstances**



1 **in which interest and penalties on the delinquent taxes and special**
 2 **assessments will be waived.** The county auditor must present proof of
 3 this mailing to the court along with the application for judgment and
 4 order for sale. Failure by an owner to receive or accept the notice
 5 required by this section does not affect the validity of the judgment and
 6 order. The owner of real property shall notify the county auditor of the
 7 owner's correct address. The notice required under this section is
 8 considered sufficient if the notice is mailed to the address or addresses
 9 required by this section.

10 (c) On or before the day of sale, the county auditor shall list, on the
 11 tax sale record required by IC 6-1.1-25-8, all properties that will be
 12 offered for sale.

13 SECTION 5. IC 6-1.1-24-5, AS AMENDED BY P.L.251-2015,
 14 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 UPON PASSAGE]: Sec. 5. (a) When a tract or an item of real property
 16 is subject to sale under this chapter, it must be sold in compliance with
 17 this section.

18 (b) The sale must be held at the times and place stated in the notice
 19 of sale.

20 (c) A tract or an item of real property may not be sold under this
 21 chapter to collect:

- 22 (1) delinquent personal property taxes; or
- 23 (2) taxes or special assessments which are chargeable to other real
 24 property.

25 (d) A tract or an item of real property may not be sold under this
 26 chapter if all the delinquent taxes, penalties, and special assessments
 27 on the tract or an item of real property and the amount prescribed by
 28 section 1.5 or 2(b)(3)(D) of this chapter, whichever applies, reflecting
 29 the costs incurred by the county due to the sale, are paid before the time
 30 of sale.

31 (e) The county treasurer shall sell the tract or item of real property,
 32 subject to the right of redemption, to the highest bidder at public
 33 auction. The right of redemption after a sale does not apply to an item
 34 of real property that is on the vacant and abandoned property list
 35 prepared by the county auditor under section 1.5 of this chapter. Except
 36 as provided in section 1.5 of this chapter, a tract or an item of real
 37 property may not be sold for an amount which is less than the sum of:

- 38 (1) the delinquent taxes and special assessments on each tract or
 39 item of real property;
- 40 (2) the taxes and special assessments on each tract or item of real
 41 property that are due and payable in the year of the sale,
 42 regardless of whether the taxes and special assessments are



1 delinquent;

2 (3) all penalties which are due on the delinquencies;

3 (4) the amount prescribed by section 2(b)(3)(D) of this chapter
4 reflecting the costs incurred by the county due to the sale;

5 (5) any unpaid costs which are due under section 2(c) of this
6 chapter from a prior tax sale; and

7 (6) other reasonable expenses of collection, including title search
8 expenses, uniform commercial code expenses, and reasonable
9 attorney's fees incurred by the date of the sale.

10 **The amount of penalties due on the delinquencies under**
11 **subdivision (3) must be adjusted in accordance with IC 6-1.1-37-16,**
12 **if applicable.**

13 (f) For purposes of the sale, it is not necessary for the county
14 treasurer to first attempt to collect the real property taxes or special
15 assessments out of the personal property of the owner of the tract or
16 real property.

17 (g) The county auditor shall serve as the clerk of the sale.

18 (h) Real property certified to the county auditor under section 1.5 of
19 this chapter must be offered for sale in a different phase of the tax sale
20 or on a different day of the tax sale than the phase or day during which
21 other real property is offered for sale.

22 (i) The public auction required under subsection (e) may be
23 conducted by electronic means, at the option of the county treasurer.
24 The electronic sale must comply with the other statutory requirements
25 of this section. If an electronic sale is conducted under this subsection,
26 the county treasurer shall provide access to the electronic sale by
27 providing computer terminals open to the public at a designated
28 location. A county treasurer who elects to conduct an electronic sale
29 may receive electronic payments and establish rules necessary to
30 secure the payments in a timely fashion. The county treasurer may not
31 add an additional cost of sale charge to a parcel for the purpose of
32 conducting the electronic sale.

33 SECTION 6. IC 6-1.1-37-16 IS ADDED TO THE INDIANA CODE
34 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
35 UPON PASSAGE]: **Sec. 16. (a) The fiscal body of a county may,**
36 **before November 1, 2021, adopt an ordinance to have this section**
37 **apply throughout the county. If the fiscal body of a county adopts**
38 **an ordinance under this subsection, the ordinance applies after**
39 **October 31, 2021, and before November 1, 2022. The fiscal body**
40 **shall deliver a copy of the ordinance to the county treasurer and**
41 **the county auditor.**

42 (b) Subject to subsection (d), the county treasurer of a county to



1 which this section applies shall waive all interest and penalties
2 added before January 1, 2021, to a delinquent property tax
3 installment or special assessment on a tract or an item of real
4 property if:

5 (1) all of the delinquent taxes and special assessments on the
6 tract or item of real property were first due and payable
7 before January 1, 2021; and

8 (2) before November 1, 2022, the taxpayer has paid:

9 (A) all of the delinquent taxes and special assessments
10 described in subdivision (1); and

11 (B) all of the taxes and special assessments that are first
12 due and payable on the tract or item of real property after
13 December 31, 2020, and before November 1, 2022 (and any
14 interest and penalties on these taxes and special
15 assessments).

16 (c) Subject to subsection (d), the county treasurer of a county to
17 which this section applies shall waive interest and penalties as
18 provided in subsection (b) if the conditions of subsection (b) are
19 satisfied, notwithstanding any payment arrangement entered into
20 by the county treasurer and the taxpayer under IC 6-1.1-24-1.2 or
21 under any other law.

22 (d) This section shall not apply to interest and penalties added
23 to delinquent property tax installments or special assessments on
24 a tract or item of real property that was purchased or sold in any
25 prior tax sale.

26 SECTION 7. An emergency is declared for this act.



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 275, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 275 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0

SENATE MOTION

Madam President: I move that Senate Bill 275 be amended to read as follows:

Page 4, line 16, delete "May" and insert "**November**".

Page 5, line 24, delete "May" and insert "**November**".

Page 7, line 24, delete "May" and insert "**November**".

Page 7, line 35, delete "May" and insert "**November**".

Page 7, line 40, delete "May" and insert "**November**".

(Reference is to SB 275 as printed January 29, 2021.)

MELTON

COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 275, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-4-43.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 43.5. This section applies to a taxpayer that files a notice under IC 6-1.1-15 after December 31, 2021, requesting a review of the assessment of the taxpayer's real**

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property that is subject to this section. A taxpayer must provide to the appropriate county or township assessing official information concerning the actual construction costs for the real property. Notwithstanding IC 6-1.1-15, if a taxpayer does not provide all relevant and reasonably available information concerning the actual construction costs for the real property before the hearing scheduled by the county property tax assessment board of appeals regarding the assessment of the real property, the appeal may not be reviewed until all the information is provided. If a taxpayer has not provided all relevant and reasonably available information concerning the actual construction costs of the property under appeal within ten (10) days prior to the scheduled hearing by the county property tax assessment board of appeals, the appeal is deemed void for that assessment year and may not be refiled or appealed.

SECTION 2. IC 6-1.1-15-10.7, AS ADDED BY P.L.180-2016, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 10.7. (a) The county fiscal body may adopt an ordinance to provide that the county assessor be reimbursed for certain costs incurred by the county assessor in defending an appeal under this chapter that is uncommon and infrequent in the normal course of defending appeals under this chapter. Costs include appraisal, **legal**, and expert witness fees incurred in defending an appeal.

(b) The ordinance must specify:

- (1) the appeal or appeals and why they are uncommon and infrequent;
- (2) a detailed list of expenses incurred by fund and by parcel number; and
- (3) that the county auditor will deduct the expenses listed in the ordinance from property tax receipts collected in the taxing district in which the parcel is located before apportioning receipts to taxing units for the next semiannual settlement under IC 6-1.1-27.

(c) Property tax receipts that are collected under this section must be deposited in the county fund that incurred the initial expense.

(d) Expenses for an appeal that are deducted from a civil taxing unit's property tax revenue under this section are not considered to be part of a payment of a refund resulting from an appeal for purposes of a maximum permissible property tax levy appeal under IC 6-1.1-18.5-16."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

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(Reference is to SB 275 as reprinted February 5, 2021.)

BROWN T

Committee Vote: yeas 18, nays 4.

HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 275 be amended to read as follows:

Page 1, line 3, delete "This section" and insert "**(a) This section applies to a real property assessment of commercial real property used for retail purposes:**

(1) for the 2022 assessment date and assessment dates thereafter; and

(2) if the commercial real property is occupied by the original owner or by a tenant for which the improvement was built.

(b) This section does not apply to real property described in subsection (a) if the real property is sold:

(1) by the original owner for which the improvement was built; and

(2) to a subsequent purchaser in an arms length transaction.

(c) This subsection".

Re-number all SECTIONS consecutively.

(Reference is to ESB 275 as printed March 25, 2021.)

THOMPSON

