

HOUSE BILL No. 1027

DIGEST OF INTRODUCED BILL

Citations Affected: Noncode.

Synopsis: Property tax exemptions. Provides that a nonprofit youth baseball and softball association may submit an exemption application before July 1, 2014, for property tax exemptions for an eligible property with respect to one or more of the 2008, 2009, and 2010 assessment dates. Provides that the association is entitled to a property tax exemption if the county assessor finds that the parcel would have qualified for an exemption if an exemption application had been filed in a timely manner. Provides that an eligible taxpayer is entitled to a refund for any back taxes, penalties, and interest paid with respect to the eligible property. Allows the county auditor to determine that a refund must be paid in two annual installments.

Effective: Upon passage.

DeVon

January 7, 2014, read first time and referred to Committee on Ways and Means.



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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE BILL No. 1027

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) **As used in this SECTION, "eligible property" means a**
5 **parcel of real property that:**
6 (1) **is owned, occupied, and used by a qualified taxpayer for**
7 **one (1) or more of the purposes described in IC 6-1.1-10-16;**
8 (2) **consists of not more than twenty (20) acres; and**
9 (3) **was exempted from property taxes under IC 6-1.1-10-16**
10 **for at least one (1) assessment date occurring before the**
11 **March 1, 2008, assessment date.**
12 (c) **As used in this SECTION, "qualified taxpayer" refers to a**
13 **youth baseball and softball association organized as a corporation**
14 **that is exempt from federal income taxes.**
15 (d) **Before July 1, 2014, a qualified taxpayer may file with the**
16 **county assessor of the county in which the eligible property is**
17 **located a property tax exemption application and supporting**



1 documents claiming a property tax exemption under IC 6-1.1-10-16
2 and this SECTION for the eligible property for:

- 3 (1) the March 1, 2008, assessment date;
4 (2) the March 1, 2009, assessment date;
5 (3) the March 1, 2010, assessment date; or
6 (4) any combination of the assessment dates listed in
7 subdivisions (1) through (3).

8 (e) A property tax exemption application filed under subsection
9 (d) by a qualified taxpayer is considered to have been timely filed.

10 (f) If the county assessor finds that the eligible property would
11 have qualified for an exemption under IC 6-1.1-10-16 for an
12 assessment date described in subsection (d) if the property tax
13 exemption application had been filed under IC 6-1.1-11 in a timely
14 manner for that assessment date:

15 (1) the property tax exemption for the eligible property shall
16 be allowed and granted for that assessment date by the county
17 assessor and county auditor without need of any further
18 ruling or action by the county property tax assessment board
19 of appeals of the county in which the eligible property is
20 located or by the Indiana board of tax review; and

21 (2) the qualified taxpayer is not required to pay any:

- 22 (A) property taxes;
23 (B) penalties; or
24 (C) interest;

25 resulting from the assessment of the qualified property for
26 that assessment date.

27 (g) To the extent the qualified taxpayer has paid any property
28 taxes, penalties, or interest with respect to the eligible property for
29 an assessment date described in subsection (d), the qualified
30 taxpayer is entitled to a refund of the amounts paid.
31 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
32 claim for a refund filed by a qualified taxpayer under this
33 subsection before July 1, 2014, is considered timely filed. The
34 county auditor may make a determination that any refund due
35 under this SECTION must be paid in two (2) equal annual
36 installments.

37 (h) This SECTION expires July 1, 2017.

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

