



February 21, 2014

ENGROSSED HOUSE BILL No. 1027

DIGEST OF HB 1027 (Updated February 20, 2014 11:54 am - DI 73)

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 certain eligible taxpayers in Marion County may submit exemption applications before September 1, 2014, for property tax exemptions for eligible properties with respect to the 2011 assessment date, the 2012 assessment date, or both the 2011 and 2012 assessment dates. Provides that a youth baseball association may before July 1, 2014, submit exemption applications for an eligible property with respect to certain assessment dates. Provides that the association is entitled to a property tax exemption if the county assessor finds that the property would have qualified for an exemption if an exemption application had been filed in a timely manner. Provides that eligible taxpayers are entitled to a refund for any back taxes, penalties, and interest paid with respect to an eligible property. Allows a county auditor to determine that a refund must be paid in two annual installments.

Effective: Upon passage.

DeVon, Heaton

(SENATE SPONSORS — ZAKAS, TAYLOR, SCHNEIDER)

January 7, 2014, read first time and referred to Committee on Ways and Means.
January 27, 2014, amended, reported — Do Pass.
January 30, 2014, read second time, ordered engrossed. Engrossed.
February 3, 2014, read third time, passed. Yeas 92, nays 1.

SENATE ACTION

February 10, 2014, read first time and referred to Committee on Appropriations.
February 20, 2014, amended, reported favorably — Do Pass.

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February 21, 2014

Second Regular Session 118th General Assembly (2014)

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.

ENGROSSED 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. P.L.288-2013, SECTION 75, IS AMENDED TO
2 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: SECTION
3 75. (a) This SECTION applies notwithstanding IC 6-1.1-10,
4 IC 6-1.1-11, or any other law or administrative rule or provision.
5 (b) This SECTION applies to the March 1, 2011, and March 1,
6 2012, assessment dates.
7 (c) As used in this SECTION, "eligible property" means **either of**
8 **the following:**
9 (1) A vacant parcel of real property in Marion County that:
10 (A) **consists of not more than two (2) acres;**
11 (B) **was acquired after March 1, 2012, but before May 1,**
12 **2012; and**
13 (C) is owned, is occupied, and will be used for educational,
14 literary, scientific, religious, or charitable purposes described
15 in IC 6-1.1-10-16.
16 (2) **A parcel of real property in Marion County that:**
17 (A) **is owned, occupied, and used for educational, literary,**

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1 **scientific, religious, or charitable purposes described in**
 2 **IC 6-1.1-10-16; and**
 3 **(B) was redeemed after being sold for delinquent taxes in**
 4 **2012.**

5 (d) As used in this SECTION, "qualified taxpayer" refers to a
 6 ministry **or other religious organization** that:

- 7 (1) is exempt from federal income taxes; **and**
 8 (2) owns an eligible property.
 9 ~~(3) acquired the eligible property after the 2012 assessment date;~~
 10 **and**
 11 ~~(4) redeemed the eligible property after it was sold for delinquent~~
 12 ~~taxes in 2012.~~

13 (e) A qualified taxpayer may, before September 1, ~~2013~~, **2014**, file
 14 **with the county assessor of Marion County** a property tax exemption
 15 application and supporting documents claiming a property tax
 16 exemption under IC 6-1.1-10-16 and this SECTION for the eligible
 17 property for:

- 18 **(1) the March 1, 2011, assessment date;**
 19 **(2) the March 1, 2012, assessment date; or**
 20 **(3) both the March 1, 2011, and March 1, 2012, assessment**
 21 **dates.**

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

24 (g) If a ~~qualified taxpayer demonstrates in the property tax~~
 25 ~~exemption application filed under subsection (e) or by other means~~ **the**
 26 **county assessor finds** that the eligible property would have qualified
 27 for an exemption under IC 6-1.1-10-16 for ~~the March 1, 2012~~, **an**
 28 assessment date **described in subsection (e)** if the property tax
 29 exemption application had been filed under IC 6-1.1-11 in a timely
 30 manner for ~~the March 1, 2012~~, **that** assessment date:

- 31 (1) the property tax exemption for the eligible property shall be
 32 allowed and granted for ~~the March 1, 2012~~, **that** assessment date
 33 by the county assessor and county auditor of Marion County
 34 **without need of any further ruling or action by the county**
 35 **property tax assessment board of appeals of Marion County**
 36 **or by the Indiana board of tax review; and**
 37 (2) the qualified taxpayer is not required to pay any property
 38 taxes, penalties, or interest with respect to the eligible property for
 39 ~~the March 1, 2012~~, **that** assessment date.

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

- 41 (1) paid any property taxes, penalties, or interest with respect to
 42 the eligible property for ~~the March 1, 2011~~, **an** assessment date



- 1 **described in subsection (e); or**
 2 (2) paid to redeem the property under IC 6-1.1-24 and
 3 IC 6-1.1-25;
- 4 the eligible taxpayer is entitled to a refund of the amounts paid.
 5 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
 6 claim for a refund filed by an eligible taxpayer under this subsection
 7 before September 1, ~~2013~~, **2014**, is considered timely filed. The county
 8 auditor may make a determination that any refund due under this
 9 SECTION shall be paid in two (2) equal annual installments.
- 10 (i) ~~The exemption allowed by this SECTION shall be applied~~
 11 ~~without need of any further ruling or action by the county assessor, the~~
 12 ~~county auditor, or the county property tax assessment board of appeals~~
 13 ~~of Marion County or by the Indiana board of tax review.~~
- 14 (j) (i) This SECTION expires July 1, 2017.
- 15 SECTION 2. [EFFECTIVE UPON PASSAGE] (a) **This SECTION**
 16 **applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law**
 17 **or administrative rule or provision.**
- 18 (b) **As used in this SECTION, "eligible property" means a**
 19 **parcel of real property that:**
- 20 (1) **is owned, occupied, and used by a qualified taxpayer for**
 21 **one (1) or more of the purposes described in IC 6-1.1-10-16;**
 22 (2) **consists of not more than twenty (20) acres; and**
 23 (3) **was exempted from property taxes under IC 6-1.1-10-16**
 24 **for at least one (1) assessment date occurring before the**
 25 **March 1, 2008, assessment date.**
- 26 (c) **As used in this SECTION, "qualified taxpayer" refers to a**
 27 **youth baseball and softball association organized as a corporation**
 28 **that is exempt from federal income taxes.**
- 29 (d) **Before July 1, 2014, a qualified taxpayer may file with the**
 30 **county assessor of the county in which the eligible property is**
 31 **located a property tax exemption application and supporting**
 32 **documents claiming a property tax exemption under IC 6-1.1-10-16**
 33 **and this SECTION for the eligible property for:**
- 34 (1) **the March 1, 2008, assessment date;**
 35 (2) **the March 1, 2009, assessment date;**
 36 (3) **the March 1, 2010, assessment date; or**
 37 (4) **any combination of the assessment dates listed in**
 38 **subdivisions (1) through (3).**
- 39 (e) **A property tax exemption application filed under subsection**
 40 **(d) by a qualified taxpayer is considered to have been timely filed.**
- 41 (f) **If the county assessor finds that the eligible property would**
 42 **have qualified for an exemption under IC 6-1.1-10-16 for an**



1 assessment date described in subsection (d) if the property tax
 2 exemption application had been filed under IC 6-1.1-11 in a timely
 3 manner for that assessment date:

4 (1) the property tax exemption for the eligible property shall
 5 be allowed and granted for that assessment date by the county
 6 assessor and county auditor without need of any further
 7 ruling or action by the county property tax assessment board
 8 of appeals of the county in which the eligible property is
 9 located or by the Indiana board of tax review; and

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

11 (A) property taxes;

12 (B) penalties; or

13 (C) interest;

14 resulting from the assessment of the qualified property for
 15 that assessment date.

16 (g) To the extent the qualified taxpayer has paid any property
 17 taxes, penalties, or interest with respect to the eligible property for
 18 an assessment date described in subsection (d), the qualified
 19 taxpayer is entitled to a refund of the amounts paid.
 20 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
 21 claim for a refund filed by a qualified taxpayer under this
 22 subsection before July 1, 2014, is considered timely filed. The
 23 county auditor may make a determination that any refund due
 24 under this SECTION must be paid in two (2) equal annual
 25 installments.

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

27 SECTION 3. [EFFECTIVE UPON PASSAGE] (a) This SECTION
 28 applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law
 29 or administrative rule or provision.

30 (b) As used in this SECTION, "eligible property" means a
 31 parcel of real property that is owned, occupied, and used by a
 32 qualified taxpayer for one (1) or more of the purposes described in
 33 IC 6-1.1-10-16.

34 (c) As used in this SECTION, "qualified taxpayer" refers to a
 35 youth baseball association organized as a corporation that is
 36 exempt from federal income taxes.

37 (d) Before July 1, 2014, a qualified taxpayer may file with the
 38 county assessor of the county in which the eligible property is
 39 located a property tax exemption application and supporting
 40 documents claiming a property tax exemption under IC 6-1.1-10-16
 41 and this SECTION for the eligible property for:

42 (1) the March 1, 2011, assessment date;



- 1 (2) the March 1, 2012, assessment date; or
2 (3) both.
- 3 (e) A property tax exemption application filed under subsection
4 (d) by a qualified taxpayer is considered to have been timely filed.
- 5 (f) If the county assessor finds that the eligible property would
6 have qualified for an exemption under IC 6-1.1-10-16 for an
7 assessment date described in subsection (d) if the property tax
8 exemption application had been filed under IC 6-1.1-11 in a timely
9 manner for that assessment date:
- 10 (1) the property tax exemption for the eligible property shall
11 be allowed and granted for that assessment date by the county
12 assessor and county auditor without need of any further
13 ruling or action by the county property tax assessment board
14 of appeals of the county in which the eligible property is
15 located or by the Indiana board of tax review; and
- 16 (2) the qualified taxpayer is not required to pay any:
- 17 (A) property taxes;
18 (B) penalties; or
19 (C) interest;
- 20 resulting from the assessment of the qualified property for
21 that assessment date.
- 22 (g) To the extent the qualified taxpayer has paid any property
23 taxes, penalties, or interest with respect to the eligible property for
24 an assessment date described in subsection (d), the qualified
25 taxpayer is entitled to a refund of the amounts paid.
26 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
27 claim for a refund filed by a qualified taxpayer under this
28 subsection before July 1, 2014, is considered timely filed. The
29 county auditor may make a determination that any refund due
30 under this SECTION must be paid in two (2) equal annual
31 installments.
- 32 (h) This SECTION expires July 1, 2017.
- 33 SECTION 4. An emergency is declared for this act.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1027, 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. P.L.288-2013, SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: SECTION 75. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2011, and March 1, 2012, assessment dates.

(c) As used in this SECTION, "eligible property" means **either of the following:**

(1) A vacant parcel of real property in Marion County that:

(A) consists of not more than two (2) acres;

(B) was acquired after March 1, 2012, but before May 1, 2012; and

(C) is owned, is occupied, and will be used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16.

(2) A parcel of real property in Marion County that:

(A) is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; and

(B) was redeemed after being sold for delinquent taxes in 2012.

(d) As used in this SECTION, "qualified taxpayer" refers to a ministry **or other religious organization** that:

(1) is exempt from federal income taxes; **and**

(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.~~

(e) A qualified taxpayer may, before September 1, ~~2013~~, **2014**, file **with the county assessor of Marion County** a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for:

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- (1) the March 1, 2011, assessment date;**
- (2) the March 1, 2012, assessment date; or**
- (3) both the March 1, 2011, and March 1, 2012, assessment dates.**

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

(g) If a ~~qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means~~ **the county assessor finds** that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for ~~the March 1, 2012; an~~ assessment date **described in subsection (e)** if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for ~~the March 1, 2012; that~~ assessment date:

(1) the property tax exemption for the eligible property shall be allowed and granted for ~~the March 1, 2012; that~~ assessment date by the county assessor and county auditor of Marion County **without need of any further ruling or action by the county property tax assessment board of appeals of Marion County or by the Indiana board of tax review;** and

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

(h) To the extent the qualified taxpayer has:

(1) paid any property taxes, penalties, or interest with respect to the eligible property for ~~the March 1, 2011; an~~ assessment date **described in subsection (e);** or

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

the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, ~~2013; 2014,~~ is considered timely filed. The county auditor may make a determination that any refund due under this SECTION shall be paid in two (2) equal annual installments.

(i) ~~The exemption allowed by this SECTION shall be applied without need of any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals~~



of Marion County or by the Indiana board of tax review:

(j) (i) This SECTION expires July 1, 2017."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1027 as introduced.)

BROWN T

Committee Vote: yeas 17, nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred House Bill No. 1027, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 4, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 3. [EFFECTIVE UPON PASSAGE] (a) **This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) **As used in this SECTION, "eligible property" means a parcel of real property that is owned, occupied, and used by a qualified taxpayer for one (1) or more of the purposes described in IC 6-1.1-10-16.**

(c) **As used in this SECTION, "qualified taxpayer" refers to a youth baseball association organized as a corporation that is exempt from federal income taxes.**

(d) **Before July 1, 2014, a qualified taxpayer may file with the county assessor of the county in which the eligible property is located a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for:**

- (1) the March 1, 2011, assessment date;
- (2) the March 1, 2012, assessment date; or
- (3) both.

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

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



manner for that assessment date:

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

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

(A) property taxes;

(B) penalties; or

(C) interest;

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

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

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

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1027 as printed January 27, 2014.)

KENLEY, Chairperson

Committee Vote: Yeas 8, Nays 0.

