

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.

HOUSE ENROLLED ACT No. 1027

AN ACT concerning taxation.

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

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.**

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(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:

- (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.

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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.

SECTION 2. [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:

- (1) 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;
- (2) consists of not more than twenty (20) acres; and
- (3) was exempted from property taxes under IC 6-1.1-10-16 for at least one (1) assessment date occurring before the March 1, 2008, assessment date.

(c) As used in this SECTION, "qualified taxpayer" refers to a youth baseball and softball 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, 2008, assessment date;
- (2) the March 1, 2009, assessment date;
- (3) the March 1, 2010, assessment date; or
- (4) any combination of the assessment dates listed in subdivisions (1) through (3).

(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.

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.

SECTION 4. An emergency is declared for this act.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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