

# HOUSE BILL No. 1398

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** P.L.288-2013, SECTION 75.

**Synopsis:** Property tax exemptions. Provides that eligible taxpayers 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 an eligible taxpayer 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 or for any amount paid to redeem an eligible property. Provides that refunds may be paid in two annual installments.

**Effective:** Upon passage.

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## Porter

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January 16, 2014, read first time and referred to Committee on Ways and Means.

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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 BILL No. 1398

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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,**



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. An emergency is declared for this act.**

