

# SENATE BILL No. 178

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** Noncode.

**Synopsis:** Property tax exemption. Provides that a property owner may submit a property tax exemption application before September 1, 2019, for any real and personal property: (1) for which an exemption application was filed after April 1, 2017, and before April 10, 2017; and (2) that would have been eligible for a property tax exemption if an exemption application had been properly and timely filed for the real and personal property. Specifies that if a property owner files such an exemption application, the property tax exemption shall be allowed and granted for the January 1, 2017, assessment date, and the property owner is entitled to a refund for any taxes, penalties, and interest paid with respect to the property for that assessment date.

**Effective:** January 1, 2017 (retroactive).

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## Alting

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January 3, 2019, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## SENATE BILL No. 178

A BILL FOR AN ACT concerning taxation.

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

- 1 SECTION 1. [EFFECTIVE JANUARY 1, 2017 (RETROACTIVE)]  
2 (a) **This SECTION applies notwithstanding IC 6-1.1-10,**  
3 **IC 6-1.1-11, or any other law or administrative rule or provision.**  
4 (b) **This SECTION applies to the January 1, 2017, assessment**  
5 **date.**  
6 (c) **As used in this SECTION, "eligible property" means any**  
7 **real property and personal property:**  
8 (1) **for which an exemption application was filed after April**  
9 **1, 2017, and before April 10, 2017; and**  
10 (2) **that would have been eligible for an exemption from**  
11 **property taxation under IC 6-1.1-10-16 or any other law for**  
12 **the 2017 assessment date if an exemption application had been**  
13 **properly and timely filed under IC 6-1.1 for the property.**  
14 (d) **The owner of eligible property may, before September 1,**  
15 **2019, file a property tax exemption application and supporting**  
16 **documents claiming a property tax exemption under this**  
17 **SECTION and IC 6-1.1-10-16 or any other law for the eligible**  
18 **property for the 2017 assessment date.**



1 (e) A property tax exemption application filed as provided in  
2 subsection (d) is considered to have been properly and timely filed.

3 (f) The following apply if the owner of eligible property files a  
4 property tax exemption application as provided in subsection (d):

5 (1) The property tax exemption for the eligible property shall  
6 be allowed and granted for the 2017 assessment date by the  
7 county assessor and county auditor of the county in which the  
8 eligible property is located.

9 (2) The owner of the eligible property is not required to pay  
10 any property taxes, penalties, or interest with respect to the  
11 eligible property for the 2017 assessment date.

12 (g) The exemption allowed by this SECTION shall be applied  
13 without the need for any further ruling or action by the county  
14 assessor, the county auditor, or the county property tax assessment  
15 board of appeals of the county in which the eligible property is  
16 located or by the Indiana board of tax review.

17 (h) To the extent the owner of the eligible property has paid any  
18 property taxes, penalties, or interest with respect to the eligible  
19 property for the 2017 assessment date and to the extent that the  
20 eligible property is exempt from taxation as provided in this  
21 SECTION, the owner of the eligible property is entitled to a refund  
22 of the amounts paid. Notwithstanding the filing deadlines for a  
23 claim under IC 6-1.1-26, any claim for a refund filed by the owner  
24 of eligible property under this subsection before September 1,  
25 2019, is considered timely filed. The county auditor shall pay the  
26 refund due under this SECTION in one (1) installment.

27 (i) This SECTION expires July 1, 2022.

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

