

SENATE BILL No. 292

DIGEST OF INTRODUCED BILL

Citations Affected: Noncode.

Synopsis: Property tax exemption. Allows a church that meets certain conditions and that missed the applicable deadline to claim a property tax exemption for the 2011 assessment date to file an application to claim the exemption.

Effective: Upon passage.

Niezgodski

January 9, 2017, read first time and referred to Committee on Appropriations.



First Regular Session 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

SENATE BILL No. 292

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 to a taxpayer notwithstanding IC 6-1.1-11 or any other law**
- 3 **or administrative rule or provision.**
- 4 (b) **This SECTION applies to the March 1, 2011, assessment**
- 5 **date.**
- 6 (c) **As used in this SECTION, "taxpayer" refers to a church**
- 7 **that:**
- 8 (1) **owns a parcel of real property in St. Joseph County that is**
- 9 **at least ten (10) acres in size; and**
- 10 (2) **failed to timely file a property tax exemption application**
- 11 **for the parcel described in subdivision (1) for the March 1,**
- 12 **2011, assessment date.**
- 13 (d) **A taxpayer may, before September 1, 2017, file a property**
- 14 **tax exemption application and supporting documents claiming an**
- 15 **exemption under IC 6-1.1-10-16 for the March 1, 2011, assessment**
- 16 **date.**
- 17 (e) **If the real property for which a property tax exemption**
- 18 **application is filed under this SECTION would have qualified for**



1 an exemption under IC 6-1.1-10-16 for the assessment date
2 described in subsection (b) if an exemption application had been
3 timely filed:

- 4 (1) the property tax exemption is allowed; and
5 (2) the property tax exemption application filed under this
6 SECTION is considered to have been timely filed.

7 (f) A taxpayer is entitled to the exemption from real property
8 tax as claimed on any property tax exemption application filed
9 under this SECTION, regardless of whether:

- 10 (1) a property tax exemption application was previously filed
11 for the same or similar property for the assessment date;
12 (2) the county property tax assessment board of appeals has
13 issued a final determination regarding any previously filed
14 property tax exemption application for the assessment date;
15 (3) the taxpayer appealed any denial of a previously filed
16 property tax exemption application for the assessment date;
17 or
18 (4) the records of the county in which the property subject to
19 the property tax exemption application is located identified
20 the taxpayer as the owner of the property on the assessment
21 date described in subsection (b) for which a property tax
22 exemption is claimed.

23 (g) The property tax exemption claimed by a taxpayer under
24 this SECTION is considered approved without further action being
25 required by the county assessor or the county property tax
26 assessment board of appeals for the county in which the property
27 subject to the property tax exemption application is located. This
28 exemption approval is final and may not be appealed by the county
29 assessor, the county property tax assessment board of appeals, or
30 any member of the county property tax assessment board of
31 appeals.

32 (h) The county auditor shall remove all penalties and interest
33 assigned to the real property for which a property tax exemption
34 is allowed under this SECTION for the assessment date described
35 in subsection (b).

36 (i) To the extent that the taxpayer has paid any property taxes,
37 penalties, or interest with respect to the real property for which a
38 property tax exemption application is allowed under this
39 SECTION, the taxpayer is entitled to a refund of the amounts paid.
40 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
41 claim for a refund filed by a taxpayer under this subsection before
42 September 1, 2017, is considered timely filed.



- 1 **(j) The county auditor shall pay any refund due under this**
- 2 **SECTION in two (2) equal installments before the following dates:**
- 3 **(1) January 1, 2018.**
- 4 **(2) January 1, 2019.**
- 5 **(k) The county auditor is not required to pay accrued interest on**
- 6 **any amount that a taxpayer is entitled to receive as a refund under**
- 7 **this SECTION.**
- 8 **(l) This SECTION expires January 1, 2020.**
- 9 **SECTION 2. An emergency is declared for this act.**

