



January 29, 2014

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## SENATE BILL No. 293

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DIGEST OF SB 293 (Updated January 28, 2014 11:51 am - DI 58)

**Citations Affected:** IC 6-1.1.

**Synopsis:** Preserving heritage barns. Permits a person to receive a 100% deduction against the assessed value of certain heritage barns.

**Effective:** July 1, 2014.

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## Waterman

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January 14, 2014, read first time and referred to Committee on Tax and Fiscal Policy.  
January 28, 2014, amended, reported favorably — Do Pass.

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SB 293—LS 6638/DI 58





January 29, 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.

## SENATE BILL No. 293

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-1.1-12-25.2 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2014]: **Sec. 25.2. (a) The following definitions**  
4 **apply throughout this section:**  
5 (1) **"Barn" means a building (other than a dwelling) that was**  
6 **designed to be used for:**  
7 (A) **housing animals;**  
8 (B) **storing or processing crops;**  
9 (C) **storing and maintaining agricultural equipment; or**  
10 (D) **servicing an essential or useful purpose related to**  
11 **agricultural activities conducted on the adjacent land.**  
12 (2) **"Eligible heritage barn" means a barn that:**  
13 (A) **was constructed before 1950; and**  
14 (B) **is in a state of disrepair and not being used as a barn**  
15 **on the assessment date but retains sufficient integrity of**  
16 **design, materials, and construction to clearly identify the**

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- 1 building as a barn.
- 2 (3) "Eligible applicant" means:
- 3 (A) an owner of an eligible heritage barn; or
- 4 (B) a person that is purchasing property, including an
- 5 eligible heritage barn, under a contract that:
- 6 (i) gives the person a right to obtain title to the property
- 7 upon fulfilling the terms of the contract;
- 8 (ii) does not permit the owner to terminate the contract
- 9 as long as the person buying the property complies with
- 10 the terms of the contract;
- 11 (iii) specifies that during the term of the contract the
- 12 person must pay the property taxes on the property; and
- 13 (iv) has been recorded with the county recorder.
- 14 (b) An eligible applicant is entitled to a deduction against the
- 15 assessed value of the structure and foundation of an eligible
- 16 heritage barn beginning with assessments after 2014. The
- 17 deduction is equal to one hundred percent (100%) of the assessed
- 18 value of the structure and foundation of the eligible heritage barn.
- 19 (c) An eligible applicant that desires to obtain the deduction
- 20 provided by this section must file a certified deduction application
- 21 with the auditor of the county in which the eligible heritage barn
- 22 is located. The application may be filed in person or by mail. The
- 23 application must contain the information and be in the form
- 24 prescribed by the department of local government finance. If
- 25 mailed, the mailing must be postmarked on or before the last day
- 26 for filing.
- 27 (d) Subject to subsection (e) and section 45 of this chapter, the
- 28 application must be filed during the year preceding the year in
- 29 which the deduction will first be applied. Upon verification of the
- 30 application by the county assessor of the county in which the
- 31 property is subject to assessment or by the township assessor of the
- 32 township in which the property is subject to assessment (if there is
- 33 a township assessor for the township), the auditor of the county
- 34 shall allow the deduction.
- 35 (e) The auditor of a county shall, in a particular year, apply the
- 36 deduction provided under this section to the eligible heritage barn
- 37 of the owner that received the deduction in the preceding year
- 38 unless the auditor of the county determines that the property is no
- 39 longer eligible for the deduction. A person that receives a
- 40 deduction under this section in a particular year and that remains
- 41 eligible for the deduction in the following year is not required to
- 42 file an application for the deduction in the following year. A person



1       that receives a deduction under this section in a particular year  
2       and that becomes ineligible for the deduction in the following year  
3       shall notify the auditor of the county in which the property is  
4       located of the ineligibility in the year in which the person becomes  
5       ineligible. A deduction under this section terminates following a  
6       change in ownership of the eligible historic barn. However, a  
7       deduction under this section does not terminate following the  
8       removal of less than all the joint owners of property or purchasers  
9       of property under a contract described in subsection (a).



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 293, 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 3, delete lines 10 through 42.

Page 4, delete lines 1 through 2.

and when so amended that said bill do pass.

(Reference is to SB 293 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 11, Nays 0.

