
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Assessors and County Auditors
FROM: Timothy J. Rushenberg, Commissioner *TJR 8/7/09*
RE: Clarification of Applicability of House Enrolled Act (HEA) 1001-2009(ss) Section 479
DATE: August 7, 2009

The purpose of this memorandum is to supplement and clarify the Exemptions memorandum dated July 20, 2009 with respect to the applicability of HEA 1001-2009(ss) Section 479.

The Exemptions memorandum, on page 2 under the Untimely or Incomplete Exemption Applications section, states "this section applies to exemptions under IC 6-1.1-10-16." Please note, to qualify under Section 479, the property must have been owned, occupied and predominately used by a person for charitable purposes. **This section does not apply to exemptions claimed under IC 6-1.1-10-16 for property owned, occupied and predominately used by a person for educational, literary, scientific or religious purposes.**

Excerpt from July 20, 2009 Exemptions memorandum:

Untimely or Incomplete Exemption Applications
[\$479]

Applicability

This section applies to **charitable purpose** exemptions under IC 6-1.1-10-16 for assessment dates after March 1, 2000 and before March 1, 2010, and entities that did not timely file an application for the exemption, or filed on time, but failed to include the proper information for the County Property Tax Assessment Board Of Appeals (PTABOA) to determine eligibility. This section expires January 1, 2010.

Procedures

An entity for which this section applies may file or re-file an exemption application before September 1, 2009. The application must be filed with the county assessor, who will then forward the application to the PTABOA for review. The PTABOA must grant an exemption claimed under this provision if the requirements of the provision are met and the entity would have qualified for an exemption otherwise. Taxpayers attempting to receive an exemption under this provision are entitled to the same rights for appeal as they would otherwise be entitled to under IC 6-1.1-11-7 and IC 6-1.1-15-3. During the PTABOA review,

the county may not attempt to collect unpaid taxes for the year(s) covered by the application(s) or attempt to sell the property at a tax sale.

If the exemption is granted, any unpaid tax and interest is cancelled, and if the entity is due a refund, no refund claim is required. Additionally, the county auditor must issue the refund from the county general fund. No interest is due to the taxpayer on the refund amount. If the taxpayer has an unpaid liability after PTABOA grants an exemption, the taxpayer has 30 days after receiving a revised tax bill to pay the taxes due. However, no interest or a penalty may be imposed on this tax liability.

If you have additional questions, please contact Staff Attorney, Cathy Wolter at cwolter@dlgf.in.gov or 317.233.4361 or Assessment Division Director, Barry Wood at bwood@dlgf.in.gov or 317.232.3762.