

Adopted	Rejected
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## COMMITTEE REPORT

YES:	22
NO:	0

### MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1767, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 7, delete lines 8 through 9.
- 2 Page 7, line 10, delete "(5)" and insert "(4)".
- 3 Page 7, between lines 30 and 31, begin a new paragraph and insert:
- 4 "SECTION 4. [EFFECTIVE JANUARY 1, 2007
- 5 (RETROACTIVE)] (a) **This SECTION applies to property that:**
- 6 **(1) is located in Vermillion County;**
- 7 **(2) is used and owned by Ferguson Recreation Park, Inc.; and**
- 8 **(3) the auditor of Vermillion County, in a reversal of past**
- 9 **county practice, determined that the property is not eligible**
- 10 **for a property tax exemption under IC 6-1.1-10-16 for**
- 11 **property taxes first due and payable in 2007.**
- 12 **(b) Notwithstanding any other law, the auditor of Vermillion**
- 13 **County shall:**
- 14 **(1) waive the 2006 determination of the county auditor; and**
- 15 **(2) grant the appropriate exemption.**
- 16 **(c) A property tax exemption granted under this SECTION**

1 applies to property taxes first due and payable in 2007.

2 (d) The general assembly finds that:

3 (1) the property described in this SECTION was previously  
4 determined by the auditor of Vermillion County to be eligible  
5 to receive a property tax exemption under IC 6-1.1-10-16;

6 (2) the interest of taxpayer fairness requires a restoration of  
7 the property tax exemptions that have been denied for  
8 property taxes first due and payable in 2007; and

9 (3) the absence of other remedies for the taxpayers requires  
10 legislative action.

11 (e) This SECTION expires December 31, 2007.

12 SECTION 5. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]

13 (a) This SECTION applies to property that:

14 (1) is located in Vermillion County;

15 (2) is used and owned by Blandford Sports Club;

16 (3) the auditor of Vermillion County, in a reversal of past  
17 county practice, determined that the property is not eligible  
18 for a property tax exemption under IC 6-1.1-10-16 for  
19 property taxes first due and payable in 2007; and

20 (4) was subject to a petition to the Indiana board of tax review  
21 that was denied by the Indiana board of tax review because  
22 the petitioner's Form 132 was untimely filed.

23 (b) Notwithstanding any other law, the auditor of the county in  
24 which the property described in subsection (a) is located shall:

25 (1) waive the 2006 determination of the county auditor;

26 (2) disregard the determination of the Indiana board of tax  
27 review; and

28 (3) grant the appropriate exemption.

29 (c) A property tax exemption granted under this SECTION  
30 applies to property taxes first due and payable in 2007.

31 (d) The general assembly finds that:

32 (1) the property described in this SECTION was previously  
33 determined by the auditor of Vermillion County to be eligible  
34 to receive a property tax exemption under IC 6-1.1-10-16;

35 (2) the interest of taxpayer fairness requires a restoration of  
36 the property tax exemptions that have been denied for  
37 property taxes first due and payable in 2007; and

38 (3) the absence of other remedies for the taxpayers requires

- 1           **legislative action.**
- 2           **(e) This SECTION expires December 31, 2007.**
- 3           SECTION 6. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]
- 4           **(a) This SECTION applies to property that:**
- 5                 **(1) is located in Vermillion County;**
- 6                 **(2) is used and owned by the Universal Young Men's Club;**
- 7                 **and**
- 8                 **(3) the auditor of Vermillion County, in a reversal of past**
- 9                 **county practice, determined that the property is not eligible**
- 10                **for a property tax exemption under IC 6-1.1-10-16 for**
- 11                **property taxes first due and payable in 2007.**
- 12           **(b) Notwithstanding any other law, the auditor of Vermillion**
- 13           **County shall:**
- 14                 **(1) waive the 2006 determination of the county auditor; and**
- 15                 **(2) grant the appropriate exemption.**
- 16           **(c) A property tax exemption granted under this SECTION**
- 17           **applies to property taxes first due and payable in 2007.**
- 18           **(d) The general assembly finds that:**
- 19                 **(1) the property described in this SECTION was previously**
- 20                 **determined by the auditor of Vermillion County to be eligible**
- 21                 **to receive a property tax exemption under IC 6-1.1-10-16;**
- 22                 **(2) the interest of taxpayer fairness requires a restoration of**
- 23                 **the property tax exemptions that have been denied for**
- 24                 **property taxes first due and payable in 2007; and**
- 25                 **(3) the absence of other remedies for the taxpayers requires**
- 26                 **legislative action.**
- 27           **(e) This SECTION expires December 31, 2007."**
- 28           Renumber all SECTIONS consecutively.
- (Reference is to HB 1767 as introduced.)

**and when so amended that said bill do pass.**

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Representative Crawford