

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 239 be amended to read as follows:

- 1 Page 110, between lines 14 and 15, begin a new paragraph and
2 insert:
3 "SECTION 60. [EFFECTIVE UPON PASSAGE] (a) **This**
4 **SECTION applies only to an American Legion and to land and**
5 **improvements that meet all of the following conditions:**
6 (1) **The American Legion holds title to the land and**
7 **improvements located in Marion County, the land and**
8 **improvements and the personal property located on the**
9 **parcel were assessed and subject to property taxation for the**
10 **2007 and 2008 assessment dates, and the assessed value of the**
11 **parcel for the 2007 assessment date is more than five (5) times**
12 **the assessed value of the parcel for the March 1, 2005,**
13 **assessment date.**
14 (2) **The American Legion failed to file a timely application**
15 **under IC 6-1.1-11 for a property tax exemption for the land**
16 **and improvements and personal property described in**
17 **subdivision (1) for the 2007 and 2008 assessment dates.**
18 (3) **For the 2009 assessment date, the American Legion filed**
19 **a timely application under IC 6-1.1-11 for a property tax**
20 **exemption for the land and improvements and personal**
21 **property described in subdivision (1) and the exemption**
22 **application was granted.**
23 (4) **For the 2007 and 2008 assessment dates, the land and**
24 **improvements and personal property described in subdivision**

- 1 **(1) would have been eligible for property tax exemption if the**
- 2 **American Legion:**
- 3 **(A) had on each of these assessment dates:**
- 4 **(i) owned the land and improvements and personal**
- 5 **property; and**
- 6 **(ii) used the land and improvements and personal**
- 7 **property for the same purposes for which the American**
- 8 **Legion used the land and improvements on March 1,**
- 9 **2006; and**
- 10 **(B) had timely filed an exemption application under**
- 11 **IC 6-1.1-11.**
- 12 **(b) Notwithstanding IC 6-1.1-11 or any other law specifying the**
- 13 **date by which an application for property tax exemption must be**
- 14 **filed to claim an exemption for the 2007 and 2008 assessment dates,**
- 15 **an American Legion described in subsection (a) may before July 1,**
- 16 **2010, file with the county assessor an application for property tax**
- 17 **exemption for the land and improvements and personal property**
- 18 **described in subsection (a)(1) for the 2007 and 2008 assessment**
- 19 **dates.**
- 20 **(c) Notwithstanding IC 6-1.1-11 or any other law, an application**
- 21 **for property tax exemption that is filed under subsection (b) is**
- 22 **considered to be timely filed for the 2007 and 2008 assessment**
- 23 **dates, and the county assessor shall forward the application to the**
- 24 **county property tax assessment board of appeals for review. The**
- 25 **board shall grant an exemption claimed for the 2007 and 2008**
- 26 **assessment dates if the board determines the American Legion's**
- 27 **application for property tax exemption satisfies the requirements**
- 28 **of this SECTION.**
- 29 **(d) This SECTION expires January 1, 2011."**
- 30 Renumber all SECTIONS consecutively.
- (Reference is to ESB 239 as printed February 22, 2010.)

Representative Bardon