

SENATE MOTION

MADAM PRESIDENT:

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

1 Page 30, between lines 34 and 35, begin a new paragraph and insert:
2 "SECTION 26. IC 6-1.1-12.1-16 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2010]: **Sec. 16. (a) A property owner that has**
5 **received a deduction under section 3, 4.5, 4.6, or 4.8 of this chapter**
6 **is subject to this section if the designating body adopts a resolution**
7 **incorporating this section for the economic revitalization area in**
8 **which the property is located.**
9 **(b) If the property owner (or, in the case of a deduction under**
10 **section 4.8 of this chapter, the property owner or a tenant of the**
11 **property owner):**
12 **(1) ceases operations at the facility for which the deduction**
13 **was granted; or**
14 **(2) does not employ the number of individuals that were**
15 **estimated to be employed under section 3 of this chapter;**
16 **the designating body may adopt a resolution requiring the**
17 **property owner to pay back property taxes saved by the property**
18 **owner as a result of the deduction in the amount determined using**
19 **the methodology set forth in the resolution. The designating body**
20 **shall provide the property owner with a written copy of the**
21 **resolution by certified mail. The property owner shall pay to the**
22 **county treasurer the amount set forth in the resolution. The**
23 **payment shall be made not later than sixty (60) days after the date**
24 **of the designating body's resolution.**
25 **(c) A property owner may appeal the designating body's**
26 **decision under subsection (b) by filing a complaint in the office of**
27 **the clerk of the circuit or superior court together with a bond**
28 **conditioned to pay the costs of the appeal if the appeal is**
29 **determined against the property owner. The complaint must be**
30 **filed not later than thirty (30) days after the date of the certified**
31 **mailing of the designating body's resolution. An appeal under this**

1 subsection shall be promptly heard by the court without a jury and
2 determined not more than thirty (30) days after the time of the
3 filing of the appeal. The court shall hear evidence on the appeal
4 and may confirm the action of the designating body or sustain the
5 appeal. The judgment of the court may be appealed in the same
6 manner as other civil actions.

7 (d) If an appeal under subsection (c) is pending, the payment
8 required by this section is not due until after the appeal is finally
9 adjudicated and the property owner's liability for the payment is
10 finally determined.

11 (e) The designating body shall in the resolution approving a
12 deduction under section 3, 4.5, 4.6, or 4.8 of this chapter set forth
13 the methodology that will be used to determine the amount of
14 property taxes that may have to be paid back by a property owner
15 under this section if:

16 (1) the property owner ceases operations, as described in
17 subsection (b)(1); or

18 (2) the property owner does not employ the number of
19 individuals that were estimated to be employed, as described
20 in subsection (b)(2).

21 (f) The county auditor shall determine the allocation amount for
22 each taxing unit that contains property for which property taxes
23 were paid back by the property's owner under this section using
24 the same allocation amount as that used for distributing property
25 taxes for each year the deduction was taken. The county treasurer
26 shall distribute money paid under this section on a pro rata basis
27 to the general fund of each taxing unit that contains the property
28 for which property taxes were paid back by the property's owner
29 under this section using the allocation amounts determined by the
30 county auditor."

31 Renumber all SECTIONS consecutively.
(Reference is to SB 239 as printed January 29, 2010.)

Senator TAYLOR