



PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1210 be amended to read as follows:

- 1 Page 279, between lines 17 and 18, begin a new paragraph and insert:
- 2 "SECTION 1. [EFFECTIVE JANUARY 1, 2024
- 3 (RETROACTIVE)] (a) **This SECTION applies notwithstanding**
- 4 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**
- 5 **provision.**
- 6 **(b) This SECTION applies to an assessment date occurring after**
- 7 **December 31, 2023, and before January 1, 2026.**
- 8 **(c) As used in this SECTION, "eligible property" means real**
- 9 **property:**
- 10 **(1) on which property taxes were imposed for the 2024 and**
- 11 **2025 assessment dates; and**
- 12 **(2) that is identified as follows:**
- 13 **(A) Parcel 1017913 located at 2237 Station Street,**
- 14 **Indianapolis, IN, 46218.**
- 15 **(B) Parcel 1022147 located at 2225 North Sherman**
- 16 **Avenue, Indianapolis, IN, 46218.**
- 17 **(C) Parcel 1057962 located at 2202 North Sherman**
- 18 **Avenue, Indianapolis, IN, 46218.**
- 19 **(D) Parcel 1021121 located at 2182 North Olney Street,**
- 20 **Indianapolis, IN, 46218.**
- 21 **(E) Parcel 1003672 located at 3429 Massachusetts Avenue,**
- 22 **Indianapolis, IN, 46218.**

(F) Parcel 1011976 located at 2178 North Olney Street, Indianapolis, IN, 46218.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit organization that owns eligible property as described under subsection (c).

(e) A qualified taxpayer may, before September 1, 2026, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property is allowed and granted for the 2024 and 2025 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2024 and 2025 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2024 or 2025 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2024 or 2025 assessment dates were not timely paid.

(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;

(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;

(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date;

1 or

2 (4) the records of the county in which the property subject to
3 the property tax exemption application is located identified
4 the taxpayer as the owner of the property on the assessment
5 date described in subsection (b) for which the property tax
6 exemption is claimed.

7 (i) The exemption allowed by this SECTION shall be applied
8 and considered approved without the need for any further ruling
9 or action by the county assessor, the county auditor, or the county
10 property tax assessment board of appeals of the county in which
11 the eligible property is located or by the Indiana board of tax
12 review. The exemption approval is final and may not be appealed
13 by the county assessor, the county property tax assessment board
14 of appeals, or any member of the county property tax assessment
15 board of appeals.

16 (j) To the extent the qualified taxpayer has paid any property
17 taxes, penalties, or interest with respect to the eligible property for
18 the 2024 or 2025 assessment dates, the eligible taxpayer is entitled
19 to a refund of the amounts paid. Notwithstanding the filing
20 deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by
21 an eligible taxpayer under this subsection before September 1,
22 2026, is considered timely filed. The county auditor shall pay the
23 refund due under this SECTION in one (1) installment.

24 (k) This SECTION expires July 1, 2027."

25 Renumber all SECTIONS consecutively.

(Reference is to HB 1210 as printed January 27, 2026.)

Representative Pryor