

(1) the entity's applications and statement for property tax exemption satisfy the requirements of this SECTION; and

(2) the entity's property was, except for the failure to timely file an application or statement for property tax exemption, otherwise eligible for the claimed exemption.

If an entity is granted an exemption under this SECTION, any unpaid property tax liability, including interest, for the entity's property shall be canceled by the county treasurer.

(d) If an entity has previously paid the tax liability for property with respect to the 2006, 2007, or 2008 assessment date and the property is granted an exemption under this SECTION for the assessment date, the county auditor shall issue a refund of the property tax paid by the entity. An entity is not required to apply for any refund due under this SECTION. The county auditor shall, without an appropriation being required, issue a warrant to the entity payable from the county general fund for the amount of the refund, if any, due the entity. No interest is payable on the refund.

(e) This SECTION expires January 1, 2010.

SECTION 479. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies to:

(1) an entity that failed, for an assessment date after March 1, 2000, to:

(A) file a timely application under IC 6-1.1-11 for an exemption under IC 6-1.1-10-16;

or

(B) accompany a timely filed application for an exemption under IC 6-1.1-10-16 with sufficient information for the county property tax assessment board of appeals to determine whether the applicant was eligible for an exemption under IC 6-1.1-10-16, as specified on a response from the county assessor or property tax assessment board of appeals; and

(2) any part of the entity's property that would have qualified for an exemption under IC 6-1.1-10-16 as property owned, occupied, and predominately used for a charitable purpose, if the omissions described in subdivision (1) had not occurred.

(b) Notwithstanding IC 6-1.1-11 or any other law, an entity described in subsection (a) may, before September 1, 2009, file or refile with the county assessor an application for a property tax exemption under IC 6-1.1-10-16 for an assessment date occurring after March 1, 2000, and before March 1, 2010.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for a property tax exemption that is filed under subsection (b) is considered to be timely filed for the assessment date for which it is filed, and the county assessor shall forward the application to the county property tax assessment board of appeals for review or reconsideration. The board shall grant an exemption claimed under this SECTION for the assessment date covered by the application if, after reviewing all of the information submitted by the applicant, the board determines that:

(1) the entity's application for a property tax exemption satisfies the requirements of this SECTION; and

(2) except for the omissions described in subsection (a), part or all of the entity's property would otherwise have qualified for an exemption under IC 6-1.1-10-16 for the assessment date covered by the application.

IC 6-1.1-11-7 and IC 6-1.1-15-3 apply to a determination under this SECTION.

(d) Notwithstanding IC 6-1.1-22-9 or any other law, if an exemption application is filed or refiled under this SECTION and an exemption under IC 6-1.1-10 had been granted for the



property for property taxes first due and payable for any year after 1999, any unpaid taxes imposed on property and for a year covered by an exemption application are not due until thirty (30) days after the date the applicant's eligibility for the exemption under this SECTION is finally adjudicated and determined and a revised tax statement under IC 6-1.1-22-8.1 that reflects the final determination concerning the exemption application is delivered to the owner. During the pendency of the proceedings concerning an exemption application under this SECTION, no action under IC 6-1.1-24 or another law may be taken to collect the unpaid taxes for a year covered by the exemption application, including any action to sell the property at a tax sale. If an entity is granted an exemption or a partial exemption under this SECTION, any unpaid property tax liability, including interest, for the entity's property shall be canceled by the county auditor and the county treasurer to the extent of the exemption, and, notwithstanding IC 6-1.1-26-1, if the entity has previously paid the tax liability for property with respect to the assessment date covered by the application, the county auditor shall issue a refund of the property tax paid by the entity to the extent of the exemption. No interest or penalty shall be imposed on any tax liability remaining after the application of the exemption for any period before the taxes are due as provided in this subsection. An entity is not required to apply for any refund due under this SECTION. The county auditor shall, without an appropriation being required, issue a warrant to the entity payable from the county general fund for the amount of the refund, if any, due the entity. No interest is payable on the refund.

(e) This SECTION expires January 1, 2010.

SECTION 480. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies only to a church and to land that meets all of the following conditions:

(1) The church owns real property and improvements located in a county containing a consolidated city that was exempt from property taxation under IC 6-1.1-10 for the assessment dates in 2007 and 2008.

(2) The church purchased land that is located adjacent to the real property described in subdivision (1) after the 2007 assessment date but before the final tax statements for taxes first due and payable in 2007 were mailed.

(3) The church failed to timely file an application under IC 6-1.1-11 for a property tax exemption for the land described in subdivision (2) for the 2008 assessment date but filed in 2008 an exemption application that will first apply to the 2009 assessment date under IC 6-1.1-11.

(4) For the assessment date in 2008:

(A) the land owned by the church would have been eligible for exemption from property taxes if the church had timely filed an application under IC 6-1.1-11 for a property tax exemption for the land; and

(B) the church's property will be subject to assessment and taxation.

(b) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2008 assessment date, a church described in subsection (a) may before September 1, 2009, file with the county assessor an application for property tax exemption for the 2008 assessment date.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for a property tax exemption that is filed under subsection (b) is considered to be timely filed for the 2008 assessment date, and the county assessor shall forward the application to the county property tax assessment

