

### **IC 6-1.1-12.9**

Chapter 12.9. Legalization of Certain Actions Taken Under  
IC 6-1.1-12.1

#### **IC 6-1.1-12.9-1**

**Application of section; legalization of certain actions of designating body after September 1, 1992 and before December 31, 1993**

Sec. 1. (a) This section applies to a municipality having a population of more than four thousand (4,000) but less than nine thousand (9,000) that is located in a county having a population of more than fifty thousand (50,000) but less than sixty thousand (60,000). Population data used in this subsection refers to population data reported by the 1990 federal decennial census.

(b) Notwithstanding any other law, a designating body's actions taken after September 1, 1992, and before December 31, 1993, in:

- (1) designating an economic revitalization area; or
- (2) approving a statement of benefits after the initiation of the installation of new manufacturing equipment for which the person desires to claim a deduction under this chapter;

are legalized and validated.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-2**

**Legalization of certain actions of designating body after February 1, 1991 and before December 31, 1993**

Sec. 2. (a) As used in this section, "designating body" and "economic revitalization area" have the meanings set forth in IC 6-1.1-12.1-1 (as in effect before July 1, 1995).

(b) Notwithstanding any other law, a designating body's actions taken after February 1, 1991, and before July 1, 1995, in:

- (1) designating an economic revitalization area; or
- (2) approving a statement of benefits or making required findings of fact after the initiation of the:
  - (A) redevelopment;
  - (B) installation of new manufacturing equipment; or
  - (C) rehabilitation;

for which the person desires to claim a deduction under IC 6-1.1-12.1;

are legalized and validated.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-3**

**Application of section; legalization of certain actions of designating body relating to certain deductions**

Sec. 3. (a) This section applies to rehabilitation or redevelopment that:

- (1) was initiated after January 1, 1993, and before January 1, 1994; and
- (2) is in a city having a population of more than four thousand five hundred (4,500) located in a county having a population of

more than twenty-four thousand eight hundred (24,800) but less than twenty-five thousand (25,000).

Population data used in this subsection refers to population data reported by the 1990 federal decennial census.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout this section.

(c) Notwithstanding section IC 6-1.1-12.1-3 (as in effect before May 10, 1995), the:

(1) designation or enlargement of an economic revitalization area;

(2) submission of a statement of benefits; and

(3) designating body's approval of the statement of benefits;

after the initiation of the rehabilitation or redevelopment for which a deduction is claimed under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated for deductions claimed for 1994 and subsequent assessment years.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-4**

##### **Legalization of certain designating body's actions in a consolidated city after February 1, 1991 and before January 1, 1993**

Sec. 4. (a) This section applies to a consolidated city.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken after February 1, 1991, and before January 1, 1993, in designating an economic revitalization area are legalized and validated.

(d) The installation of new manufacturing equipment after February 1, 1991, is eligible for the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for property taxes first due and payable after December 31, 1992, as granted by resolution adopted by the designating body for the economic revitalization area.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-5**

##### **Legalization of certain designating body's actions taken before May 31, 1992 in designating an economic revitalization area**

Sec. 5. (a) This section applies to a city having a population:

(1) of more than five thousand fifty (5,050) but less than five thousand one hundred (5,100); and

(2) as determined by the 1990 federal decennial census.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken before May 31, 1992, in designating an economic revitalization area are legalized and validated.

(d) The installation of new manufacturing equipment after March 1, 1991, is eligible for the deduction provided under IC 6-1.1-12.1 (as

in effect before December 31, 1992) for property taxes first due and payable after December 31, 1992, as granted by resolution adopted by the designating body for the economic revitalization area.  
*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-6**

##### **Statement of benefits not required of certain taxpayers to qualify for the economic revitalization area deduction**

Sec. 6. (a) This section applies to a taxpayer that:

(1) is located in an economic revitalization area declared under IC 6-1.1-12.1 (as in effect before December 31, 1992) in a city having a population:

(A) of more than thirty-three thousand eight hundred fifty (33,850) but less than thirty-five thousand (35,000); and

(B) as determined by the 1990 federal decennial census; and

(2) with respect to new manufacturing equipment installed by the taxpayer in the economic revitalization area after March 2, 1991, and before March 1, 1992, filed a statement of benefits under IC 6-1.1-12.1-4.5 (as in effect before December 31, 1992) after March 1, 1992, with the designating body for the economic revitalization area.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply throughout this section.

(c) Notwithstanding IC 6-1.1-12.1-4.5 (as in effect before December 31, 1992), a statement of benefits is not required of a taxpayer to qualify for the economic revitalization area deduction under IC 6-1.1-12.1 (as in effect before December 31, 1992) with respect to the new manufacturing equipment described in subsection (a).

(d) This section applies to property taxes due and payable after December 31, 1992.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-7**

##### **Legalization of certain designating body actions taken after February 28, 1993 and before July 1, 1995**

Sec. 7. (a) This section applies to a county having a population:

(1) of more than fifty thousand (50,000) and less than seventy thousand (70,000); and

(2) as determined by the 1990 federal decennial census.

(b) Notwithstanding any other law, a designating body's actions taken after July 1, 1991, and before December 31, 1992, in:

(1) designating an economic revitalization area; or

(2) approving a statement of benefits;

after the initiation of the installation of new manufacturing equipment for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

(c) Notwithstanding any other law, a designating body's actions taken after February 28, 1993, and before July 1, 1995:

- (1) designating an economic revitalization area;
- (2) approving a statement of benefits; or
- (3) retroactively approving a statement of benefits;

after initiation of the installation of new manufacturing equipment or rehabilitation or redevelopment of real property for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

(d) Notwithstanding any other law, a designating body's action taken after February 28, 1993, and before July 1, 1995, incorporating the information required in the statement of benefits in the designating body's findings of fact made in support of designating an area as an economic revitalization area or approving a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) is legalized and validated and shall be treated as if the applicant provided the statement of benefits before the final action taken by the designating body.

(e) Notwithstanding any other law, a review shall be made of timely filed deduction applications for actions legalized and validated under this section for the purpose of granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment years after 1991.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-8**

##### **Eligibility for certain tax deductions notwithstanding failure to take certain actions**

Sec. 8. (a) This section applies only to property that is located in:

- (1) an economic revitalization area; and
- (2) a town having a population of more than one thousand (1,000) but less than two thousand (2,000) in a county having a population of more than twenty-four thousand eight hundred (24,800) but less than twenty-five thousand (25,000).

Population data used in this subsection refer to population data reported by the 1990 federal decennial census.

(b) The definitions in IC 6-1.1-12.1 (as in effect before January 1, 1994) apply throughout this section.

(c) A taxpayer that is otherwise eligible for a tax deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) but failed to:

- (1) designate or expand the boundaries of an economic revitalization area;
- (2) file a statement of benefits or other information with the designating body;
- (3) have a statement of benefits approved by a designating body;
- (4) have a deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) granted by a designating body; or
- (5) have the designating body make the findings of fact required under IC 6-1.1-12.1 (as in effect before January 1, 1994);

before installing new manufacturing equipment or initiating redevelopment or rehabilitation in an economic revitalization area,

is entitled to a tax deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) on property for assessment years after 1993 to the same extent as if the taxpayer had installed new manufacturing equipment or initiated redevelopment or rehabilitation after the actions described in subdivisions (1) through (5).

(d) The state board of tax commissioners and the county auditor in the county where the property is located shall approve the taxpayer's application for a deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) on the property as soon as feasible after May 10, 1995.

(e) This section applies only to property taxes first due and payable after 1994.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-9**

##### **Legalization of certain designating body actions taken after July 1, 1991, and before December 31, 1992**

Sec. 9. (a) This section applies to a city having a population:

- (1) of more than fifteen thousand (15,000) but less than fifteen thousand four hundred (15,400); and
- (2) as determined by the 1990 federal decennial census.

(b) The definitions in IC 6-1.1-12.1 (as in effect before May 10, 1995) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken after July 1, 1991, and before December 31, 1992, in:

- (1) designating an economic revitalization area; or
- (2) approving a statement of benefits;

after the initiation of the installation of new manufacturing equipment for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

(d) Notwithstanding any other law, a review shall be made of timely filed deduction applications for actions legalized and validated under this section for the purpose of granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment years after 1991.

*As added by P.L.220-2011, SEC.122.*

#### **IC 6-1.1-12.9-10**

##### **Legalization of certain designating body actions taken before December 31, 1994**

Sec. 10. (a) This section applies to a county having a population:

- (1) of more than nine thousand (9,000) but less than nine thousand five hundred (9,500); and
- (2) as determined by the 1990 federal decennial census.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken before December 31, 1994, in:

- (1) designating an economic revitalization area; or

(2) approving a statement of benefits;  
after the initiation of the installation of new manufacturing  
equipment or after the initiation of the rehabilitation or  
redevelopment of real estate for which a person desires to claim a  
deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are  
legalized and validated.

*As added by P.L.220-2011, SEC.122.*