

Amendments to House Bill No. 115  
Reference Copy

REVISIT      
DATE 4-13-05  
115  
FREE CONFERENCE

Requested by Representative Walter McNutt

For the House Free Conference Committee

Prepared by Lee Heiman  
April 13, 2005 (10:52am)

1. Title, line 7 through line 8.

**Strike:** "ALLOWING" on line 7 through "PUBLIC:" on line 8

**Insert:** "LIMITING THE ACREAGE OF PROPERTY THAT IS TAX-EXEMPT FOR  
CHURCHES AND PARSONAGES;"

**Following:** "CLERGY";"

**Insert:** "LIMITING THE ACREAGE EXEMPTION FOR EDUCATIONAL PROPERTY  
AND REQUIRING AN ATTENDANCE POLICY, CURRICULUM, AND  
INSTRUCTION; PROVIDING THAT PROPERTY PURCHASED FOR  
CHARITABLE USE IS EXEMPT AT THE TIME OF PURCHASE; PROVIDING  
THAT IF EXEMPT PROPERTY IS NOT USED FOR A CHARITABLE PURPOSE  
WITHIN 8 YEARS OR IS SOLD, THEN LOST TAX REVENUE MUST BE  
REPAID; PROVIDING THAT THE REPAYMENT AMOUNT IS A LIEN UPON  
THE PROPERTY;"

2. Title, page 1, line 18.

**Following:** "AN"

**Insert:** "IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE"

3. Page 5, line 30.

**Following:** "clergy,"

**Insert:** "not to exceed one residence for each member of the  
clergy,"

4. Page 6, line 3 through line 4.

**Strike:** ", AND" on line 3 through "PUBLIC" on line 4

**Insert:** "but may not exceed 15 acres for a church or 1 acre for a  
clergy residence after subtracting any area required by  
zoning, building codes, or subdivision requirements"

5. Page 6, line 7.

**Following:** "acres,"

**Insert:** "not to exceed 80 acres,"

6. Page 6, line 10.

**Following:** "which:"

**Insert:** "which:"

7. Page 6, line 11.

**Following:** "~~(i)~~"

**Insert:** "(i)"

**Strike:** "THAT"

8. Page 6.

**Following:** line 13

**Insert:** "(ii) has an attendance policy; and

(iii) has a definable curriculum with systematic instruction;"

9. Page 11.

**Following:** line 8

**Insert:** "(iii) property owned by a purely public charity is exempt at the time of its purchase even if the property must be improved before it can directly be used for its intended charitable purpose. If the property is not directly used for the charitable purpose within 8 years of receiving an exemption under this section ~~or if the property is sold or transferred before it entered direct charitable use,~~ the exemption is revoked and the property is taxable. In addition to taxes due for the first year that the property becomes taxable, the owner of the property shall pay an amount equal to the amount of the tax due that year times the number of years that the property was tax-exempt under this section. The amount due is a lien upon the property and when collected must be distributed by the treasurer to funds and accounts in the same ratio as property tax collected on the property is distributed. At the time the exemption is granted, the department shall file a notice with the clerk and recorder in the county in which the property is located. The notice must indicate that an exemption pursuant to this section has been granted. The notice must describe the penalty for default under this section and must specify that a default under this section will create a lien on the property by operation of law. The notice must be on a form prescribed by the department."

10. Page 21, line 24.

**Insert:** "NEW SECTION. Section 9. {standard} Effective date. [This act] is effective on passage and approval."

**Renumber:** subsequent section

11. Page 21, line 25.

**Strike:** "Applicability"

**Insert:** "Retroactive applicability"

**Strike:** "to tax years beginning"

**Insert:** "retroactively, within the meaning of 1-2-109, to  
property tax exemption applications made"

12. Page 21, line 26.

**Strike:** "2005"

**Insert:** "2004"

- END -

