

§693. Forms; reporting

1. Reporting. On or before April 1st of each year, a taxpayer claiming an exemption under this subchapter shall file a report with the assessor of the taxing jurisdiction in which the property would otherwise be subject to taxation on April 1st of that year. The report must identify the property for which exemption is claimed that would otherwise be subject to taxation on April 1st of that year and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and the form must be made available to taxpayers prior to April 1st annually. The assessor of the taxing jurisdiction may require the taxpayer to sign the form and make oath to its truth. If the report is not filed by April 1st, the filing deadline is automatically extended to May 1st without the need for the taxpayer to request or the assessor to grant that extension. Upon written request, before the commitment of taxes, the assessor may grant further extensions of time to file the report. If a taxpayer fails to file the report in a timely manner, including any extensions of time, the taxpayer may not obtain an exemption for that property under this subchapter for that tax year. The assessor of the taxing jurisdiction may require in writing that a taxpayer answer in writing all reasonable inquiries as to the property for which exemption is requested. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. The answer to any such inquiry is not binding on the assessor.

All notices and requests provided pursuant to this subsection must be made by personal delivery or certified mail and must conspicuously state the consequences of the taxpayer's failure to respond to the notice or request in a timely manner.

If an exemption has already been accepted and the State Tax Assessor subsequently determines that the property is not entitled to exemption, a supplemental assessment must be made within 3 years of the original assessment date with respect to the property in compliance with section 713, without regard to the limitations contained in that section regarding the justification necessary for a supplemental assessment.

[PL 2017, c. 170, Pt. B, §8 (AMD).]

2. False filing. An individual who knowingly gives false information for the purpose of claiming an exemption under this subchapter commits a Class E crime.

[PL 2005, c. 623, §1 (NEW).]

3. Continuation of eligibility. A person must annually file the report required by this section for all eligible business equipment, even though there may be no substantive change in the property from one year to the next.

[PL 2005, c. 623, §1 (NEW).]

4. Information confidential.

[PL 2013, c. 544, §2 (RP); PL 2013, c. 544, §7 (AFF).]

SECTION HISTORY

PL 2005, c. 623, §1 (NEW). PL 2007, c. 435, §1 (AMD). PL 2007, c. 437, §9 (AMD). PL 2007, c. 695, Pt. A, §43 (AMD). PL 2013, c. 368, Pt. O, §§7, 8 (AMD). PL 2013, c. 368, Pt. O, §12 (AFF). PL 2013, c. 385, §§2, 3 (AFF). PL 2013, c. 544, §§1, 2 (AMD). PL 2013, c. 544, §7 (AFF). PL 2017, c. 170, Pt. B, §8 (AMD).

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