



# APPLICATION FOR PROPERTY TAX EXEMPTION

State Form 9284 (R10 / 11-15)

Prescribed by Department of Local Government Finance

**FORM 136**

Assessment date

January 1, 20\_\_\_\_

County

- INSTRUCTIONS:**
- Two copies of this form must be filed with the County Assessor of the county where the property is located.
  - This application must be filed on or before April 1 of the assessment year and must be re-filed every even year unless the exempt property is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes and continues to meet the requirements of IC 6-1.1-10-16 or IC 6-1.1-10-21, or is owned by a fraternity or sorority and continues to meet the requirements of IC 6-1.1-10-24. An application should be filed in any year in which an appeal to the Indiana Board of Tax Review or to a court for an exemption determination on the property is pending from any preceding year.
  - There is no filing fee.
  - All questions on page 1, 2, and 3 must be answered. If the question does not apply, write N/A in the space provided. **FAILURE TO PROVIDE THE REQUESTED INFORMATION MAY RESULT IN A DENIAL OF THE APPLICATION FOR EXEMPTION.** See page 5 for additional information.

Name of owner claiming exemption		Type of filing: First-time filing <input type="checkbox"/> Yes <input type="checkbox"/> No Re-filing on same property <input type="checkbox"/> Yes <input type="checkbox"/> No Re-filing with changes <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Describe these changes.</i>
Address (number and street, city, state, and ZIP code)		
Telephone number (      )	E-mail address	

Hereby petitions for exemption from taxation of the following described real estate and improvements and / or personal property:

LAND		IMPROVEMENTS (BUILDINGS)	
Legal Description	Assessed Value	Description of Improvements (Name or describe each building)	Assessed Value
	\$	1.	\$
Parcel Number		2.	\$
		3.	\$

Personal property assessment \$	Date of assessment January 1, 20____	Township / Taxing District located in	DLGF taxing district number	Key number
Upon what uses or purpose do you base the claim for exemption? <input type="checkbox"/> Charitable - pursuant to IC 6-1.1-10-16. <input type="checkbox"/> Educational - pursuant to IC 6-1.1-10-16. <input type="checkbox"/> Religious - pursuant to IC 6-1.1-10-16. <input type="checkbox"/> Other - (cite the specific law(s) under which the exemption is claimed) _____ _____		What percentage do you claim should be exempt on the value of: Land and lots Improvements (buildings) 1. _____ 2. _____ 3. _____ Personal property		

**NOTE:** The taxpayer must present evidence that the property qualifies for exemption under a SPECIFIC statute. Please indicate that the following documentation has been provided:

- Articles of incorporation or other organizational documents
- Bylaws

Financial statements for the last three years:

- Balance sheets
- Summary of income and expenditure
- If "Other" box is checked above - the specific statute under which the exemption is claimed must be cited.

**FAILURE TO PROVIDE SUCH DOCUMENTATION MAY BE GROUNDS FOR A DENIAL OF THE EXEMPTION SOUGHT.**

## CERTIFICATE

Under the penalties of perjury, I hereby certify that the statements in the application and information sheet are true and correct to the best of my knowledge and belief, and are made for the purpose of having the property described hereon, or a part thereof, exempt from taxation. A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

Signature of authorized representative	Date signed (month, day, year)
Printed name of authorized representative	Title

**REQUIRED INFORMATION**

**INSTRUCTIONS:** Please state all information for the tax year in question. If you need additional space to answer any questions or wish to provide additional information, use space at bottom of reverse side. Attach separate sheet if necessary.

**I. GENERAL**

1. Who owns the property? (Name, address, type of entity, and purpose for which entity was formed per articles of incorporation or similar documents)
2. Who occupies the property? (Name, address, type of entity, and purpose for which entity was formed per articles of incorporation or similar documents)
3. Who uses the property? (Name, address, type of entity, and purpose for which entity was formed per articles of incorporation or similar documents)
4. For how much land is the exemption claimed? (See IC 6-1.1-10-16(c) and (d), 6-1.1-10-20, 21, 22, and 26)
5. Describe all structures and state specifically the normal use of each room or area in each structure. (You may attach a diagram of the property and structures.)

**II. EXEMPT PURPOSE**

1. State specifically the exempt purpose and activities for which the property is used. (If any publications about the exempt activity are available, please provide a copy.)
2. State how often such activities occur.
3. State specifically what rooms or areas are used for the exempt purpose and what such use is. (Be sure all rooms or areas are discussed.)
4. Who carries out the exempt activities for which the property is used?
  - 4a. State the qualifications of such individual(s).
  - 4b. State if such individual(s) are certified or licensed by an entity, who has issued such certificate or license, and the qualifications required to obtain such certificate or license.
- 4c. How many individuals or groups participate in the exempt activities?
5. State what written materials, if any, are used.
6. What standards, if any, must individuals or groups benefiting from the exempt activity meet prior to participation in such activities?
7. State if the taxpayer is supervised by any entity, group or individual.
  - 7a. State the name of such entity.
  - 7b. State the address of the entity.
  - 7c. State the nature and purpose of such entity.

**III. OTHER INFORMATION**

- |  |   |
|--|---|
| <p>1. Are rooms or areas ever used by individuals or groups for purposes not related to the claimed exempt use? (If "No", skip to 2.) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>                                 | <p>1a. Name such individuals or groups.</p>   |
| <p>1b. State specifically what rooms or areas are used by such individuals or groups.</p>  | <p>1c. State specifically how often such individuals or groups use such rooms or areas.</p> |
| <p>2. Do those benefiting from the exempt activity ever use areas or rooms for activities not directly related to the activity of the taxpayer? (If "No", skip to 3.) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> | <p>2a. State who makes such use of rooms or areas.</p>                                      |
| <p>2b. State specifically what rooms or areas are so used.</p>   | <p>2c. State specifically how often such rooms or areas are so used.</p>                    |

**REQUIRED INFORMATION (continued)**

**III. OTHER INFORMATION (continued)**

3. Do the individuals whose activities are related to the exempt purpose ever use rooms or areas for activities not directly related to the basis for the claimed exemption? (If "No", skip to 4.) <input type="checkbox"/> Yes <input type="checkbox"/> No		3a. State who makes such use of rooms or areas.	
3b. State specifically what rooms or areas are so used.		3c. State specifically how often such rooms or areas are to be used.	
4. Are fees ever charged to those who make use of rooms or areas? (If "No", skip to 5.) <input type="checkbox"/> Yes <input type="checkbox"/> No		4a. State the uses for which such fees are charged.	
4b. State how often such fees are charged.		4c. State who is charged such fee.	4d. State what fee is charged.
4e. For what purpose is the revenue derived from such fee used?			5. How many individuals participate in the exempt activities?
6. Are any rooms or areas ever used by any income generating activity? (If "No", skip to 7.) <input type="checkbox"/> Yes <input type="checkbox"/> No		6a. State the activity.	
6b. State specifically where it occurs.			
6c. State specifically how often it occurs.		6d. State who conducts such activity.	
7. Are food or items of any sort ever sold? (If "No", skip to 8.) <input type="checkbox"/> Yes <input type="checkbox"/> No		7a. State what is sold.	
7b. State specifically where it is sold.			
7c. State specifically how often such sales occur.		7d. State specifically who makes such sales.	
8. Are dances, dinners or other social functions ever held on the property for which the exemption is claimed? (If "No", skip to 9.) <input type="checkbox"/> Yes <input type="checkbox"/> No		8a. State the activity.	
8b. State specifically where it occurs.			
8c. State specifically how often it occurs.		8d. State who conducts such activity.	
9. Are goods, crops, or food of any sort ever made, grown, or produced on the property? <input type="checkbox"/> Yes <input type="checkbox"/> No		9a. If so, specifically describe such goods, crops or food.	
9b. State specifically the number or amount of goods, crops or food made, grown or produced.		9c. State specifically where such goods, crops or food is made, grown or produced.	
9d. State specifically who makes, grows, or produces such goods, crops or food.		9e. State the dollar value of each good, crop or food made, grown or produced.	

*Use this area if additional space is needed for answers or if you wish to provide additional information.*

**ACTION BY THE COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS**

**INSTRUCTIONS:** *In order to grant an application for an exemption, in whole or in part, the County PTABOA must specifically find that the statutory prerequisites for an exemption have been met. If any of the statutory conditions have not been met, the exemption CANNOT BE GRANTED. If you need additional space to answer any questions or wish to provide additional information, please attach a separate sheet.*

**THE SECRETARY OF THE COUNTY PTABOA MUST ANSWER ALL QUESTIONS.**

Name of taxpayer					
DESCRIPTION	ASSESSED VALUE	EXEMPTION ALLOWED		EXEMPTION NOT ALLOWED	
		PERCENT	ASSESSED VALUE	PERCENT	ASSESSED VALUE
Land and lots	\$		\$		\$
1.					
2.					
3.					
Improvements ( <i>Buildings</i> )	\$		\$		\$
1.					
2.					
3.					
Personal property	\$		\$		\$
1.					
2.					
3.					
<b>TOTALS</b>	\$		\$		\$
Date application filed ( <i>month, day, year</i> )	Was the entire application completely filled out ( <i>pages 1, 2, and 3</i> )? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Was any information not in writing or on the form presented to the County PTABOA? <i>If yes, complete next line.</i> <input type="checkbox"/> Yes <input type="checkbox"/> No					
State who presented the information and summarize the information provided.					
Did the County PTABOA consider the actual use of the property? <input type="checkbox"/> Yes <input type="checkbox"/> No					
What is the percentage of actual exempt use of each room, area, or building for which the exemption is claimed?					
What is the exempt use of the property?					
State the specific statute under which the application was granted or denied:					
<b>COUNTY PTABOA</b>					
Signature of County Assessor ( <i>Secretary of PTABOA</i> )					Date signed ( <i>month, day, year</i> )
Printed name of County Assessor ( <i>Secretary of PTABOA</i> )					

## APPLICATION FOR PROPERTY TAX EXEMPTION - GENERAL INFORMATION

### WHY MUST I FILE FOR AN EXEMPTION?

An exemption is a privilege which may be waived if an application for exemption is not timely filed. If an application for exemption is not filed, the County Property Tax Assessment Board of Appeals (PTABOA) is without power to grant an exemption. Only property which the taxpayer shows is exempt pursuant to statute may be granted an exemption. Generally, property may be granted an exemption only if it is used for the specific purposes set out in a specific statute.

### WHAT PROPERTY MAY BE GRANTED AN EXEMPTION?

Property may be granted an exemption if an application has been timely filed and the property has been shown to qualify for an exemption specifically provided by statute. Generally, such statutes require ownership of the property by a specified type of entity and use of the property for a specific purpose.

### WHO MUST FILE?

The owner of property who wishes to obtain an exemption must file a certified application in duplicate.

### WHERE MUST I FILE?

The application must be filed with the County Assessor of the county where the property is located.

### WHEN MUST I FILE?

The exemption application must be filed on or before April 1 of the assessment year (the year prior to the tax billing date) and must be re-filed every even year unless the exempt property is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes and continues to meet the requirements of IC 6-1.1-10-16 or IC 6-1.1-10-21, or is owned by a fraternity or sorority and continues to meet the requirements of IC 6-1.1-10-24. An application should be filed in any year in which an appeal to the Indiana Board of Tax Review or to a court for an exemption determination on the property is pending from any preceding year.

### WHAT MUST I FILE?

The owner of the property must file State Form 9284 / Form 136 with the County Assessor. The owner must provide all information requested on the application and accompanying information sheet. There is no filing fee.

### WHAT HAPPENS IF THE OWNERSHIP OR USE OF AN EXEMPT PROPERTY CHANGES?

If an exempt property is transferred or its use is changed after an assessment date, the transfer or change of use will not affect the property's eligibility for an exemption for that assessment date. For the following assessment date, the person that obtained the exemption or the current owner of the property, as applicable, shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. In all cases, the person that obtained the exemption or the current owner of the property shall notify the county assessor for the county where the tangible property is located of the change in ownership or use in the year that the change occurs.

### WHY AM I NOT AUTOMATICALLY EXEMPT FOR PROPERTY TAX PURPOSES IF I AM EXEMPT FOR INCOME TAX PURPOSES?

The granting of a federal or state income tax exemption does not entitle a taxpayer to a property tax exemption because an income tax exemption does not depend so much on how the property is used, but how the money is spent. (*See Raintree Friends Housing, Inc. v. Indiana Department of Revenue, 667 N.E. 2d 810*). It has also been determined that a worthwhile activity or noble purpose alone is not enough because a property tax exemption is justified when it helps accomplish some public purpose. (*See National Association of Miniature Enthusiasts v. State Board of Tax Commissioners, 671 N.E. 2d 218*).

### THE APPLICANT SHOULD MAKE A COPY OF THE COMPLETED FORM FOR HIS / HER RECORDS.

### WHAT HAPPENS AFTER I FILE?

The application will be considered by the County PTABOA. If the application is rejected in whole or in part, notice of that action will be given to the applicant on Form 120.

An applicant may appeal to the Indiana Board of Tax Review within thirty (30) days from the date the notice of rejection is given by the County PTABOA (IC 6-1.1-11-7). The appeal must be filed with the Indiana Board of Tax Review on the Form 132 and a copy mailed to the County Assessor (IC 6-1.1-15-3).

Before August 2nd, the County Assessor will forward to the Department of Local Government Finance the duplicate copy of each approved application. The Department may review those applications and, upon notice and hearing, may deny any exemption if it determines that the property is not eligible for exemption.

### WHAT ACTIVITIES QUALIFY AS CHARITABLE, EDUCATIONAL, AND RELIGIOUS?

Charitable, educational, and religious activities are not defined in statute. Case law suggests that a variety of factors may be relevant and should be considered. For examples of this case law, applicants could research the "Decisions" section of the Indiana Board of Tax Review's website at [www.in.gov/ibtr](http://www.in.gov/ibtr). Applicants are encouraged to specify in as much detail as possible their precise use of the property and how that use substantially relates to the purposes that they believe qualify the property for exempt status. Applicants should seriously consider consulting an attorney for assistance because qualification for exemption often presents complex legal questions.