

REPRESENTATIVE FOR PETITIONER:

Earl G. Kinder, Chief Financial Officer, Booster Club of Kokomo, Inc

REPRESENTATIVE FOR RESPONDENT:

Ann Harrigan, Howard County Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

BOOSTER CLUB OF
KOKOMO, INC.

Petitioner,

v.

HOWARD COUNTY
PROPERTY TAX ASSESSMENT
BOARD OF APPEALS,

Respondent.

) Petition No.: 34-002-04-2-8-00004
) Parcel: 34043210028000002
)
)
) County: Howard
) Township: Center
)
) Assessment Year: March 1, 2004
)
)

Appeal from the Final Determination of
Howard County Property Tax Assessment Board of Appeals

April 28, 2006

FINAL DETERMINATION

The Indiana Board of Tax Review (Board) having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Issue

Does the subject property qualify for an exemption under Ind. Code § 6-1.1-10-16 and Ind. Code § 6-1.1-10-36.3 based upon its use for charitable purposes?

PROCEDURAL HISTORY

1. Pursuant to Ind. Code § 6-1.1-11-7, the Petitioner, Booster Club of Kokomo, Inc. (Petitioner) filed a Form 132 Petition for Review of Exemption (Form 132 petition), petitioning the Board to conduct an administrative review of the partial denial of its application for exemption. The Petitioner filed its Form 132 Petition on or about January 18, 2005. The Howard County Property Tax Assessment Board of Appeals (PTABOA) issued its determination on December 15, 2004.

HEARING FACTS AND OTHER MATTERS OF RECORD

2. Pursuant to Ind. Code § 6-1.1-15-4 (2005), a hearing was held on November 30, 2005, in Kokomo, Indiana, before Dalene McMillen, the duly designated Administrative Law Judge (ALJ) authorized by the Board under Ind. Code § 6-1.5-5-2 (2005).
3. The following persons were sworn as witnesses and presented testimony at the hearing:
For the Petitioner:
Gregory A. McCarty, CPA; Bucheri, McCarty & Metz LLP
Wanda L. Jackson, Treasurer; Booster Club of Kokomo, Inc.
Earl G. Kinder, Chief Financial Officer; Booster Club of Kokomo, Inc.
Earl E. Weir, Vice President; Booster Club of Kokomo, Inc.
For the Respondent:
Ann Harrigan, Howard County Assessor
4. The Petitioner submitted the following exhibit:

Petitioner Exhibit 1 - A letter from Gregory A. McCarty to the Board, dated November 11, 2005, a copy of the Notice of Hearing on Petition, and a summary sheet of Booster Club of Kokomo's operations for 2001 through 2004¹.

5. The Respondent submitted the following exhibit:

Respondent Exhibit 1- The Booster Club of Kokomo's Form 990 for 2002.

6. The following additional items are officially recognized as part of the record of the proceedings and labeled Board Exhibits:

Board Exhibit A – Form 132 petition with attachments,
Board Exhibit B – Notice of Hearing on Petition,
Board Exhibit C – Hearing sign-in sheet.

7. The subject property consists of a building situated on 6.7 acres of land located at 150 South Reed Road, Kokomo, in Center Township, Howard County together with personal property. The ALJ did not inspect the subject property.

8. For 2004, the PTABOA determined the subject property to be:

Land:	50% exempt; 50% taxable
Improvements:	50% exempt; 50% taxable
Personal property:	50% exempt; 50% taxable

9. The Petitioner is requesting a 100% exemption for the subject land, improvements, and personal property.

¹ At the hearing, the Petitioner also referred to material attached to its Form 132 petition. *See McCarty testimony.* That material includes a January 14, 2005, letter from Harvey Mills, a schematic drawing of the subject building, a copy of the PTABOA's Form 120 Notice of Action on Exemption Application, the Petitioner's Form 136 Application for Property Tax Exemption, and various federal tax return forms. These documents all comprise part of what is labeled for the record as Board Exhibit A. The Respondent had the opportunity to address those materials at the hearing. Thus, although not labeled as a separate exhibit, those documents constitute part of the evidentiary record in this case.

JURISDICTIONAL FRAMEWORK

10. The Indiana Board is charged with conducting an impartial review of all appeals concerning: (1) the assessed valuation of tangible personal property; (2) property tax deductions; and (3) property tax exemptions; that are made from a determination by an assessing official or a county property tax assessment board of appeals to the Indiana Board under any law. Ind. Code § 6-1.5-4-1(a). All such appeals are conducted under Ind. Code § 6-1.1-15. *See* Ind. Code § 6-1.5-4-1(b); Ind. Code § 6-1.1-15-4.

ANALYSIS

The Parties' Contentions

11. The Petitioner presented the following evidence and argument in support of its position:
 - A. The Petitioner contends that the land, improvements, and personal property at issue should be 100% exempt from property taxation under Ind. Code § 6-1.1-10-16 (2003) because the primary activity it conducts on the premises is bingo. The Petitioner conducts bingo in order to raise funds to donate to charity. *McCarty testimony*.
 - B. The Petitioner is a not-for-profit corporation that is recognized as exempt from taxation under section 501 of the Internal Revenue Code. *McCarty testimony*. The Petitioner was formed to function as a charitable arm of the Ibn Saud Grotto (the Grotto) and to own the real estate and personal property of the Grotto. *Id.* The Grotto is a not-for-profit fraternal organization recognized as exempt from taxation under section 501(c)(8) of the Internal Revenue Code. *Id.*
 - C. The Petitioner has three primary sources of revenue: rent, contributions, and bingo. *Id.* The Petitioner leases approximately one-half of the subject property to the Grotto. *Id.* The Grotto pays only about \$2,200 per year for an area in which the fair market value of rent is \$35,000. *Id.* In addition, the Grotto does not pay any occupancy

- expenses. *Id.* The Petitioner pays the Grotto's occupancy expenses, including utilities. *Id.* The PTABOA granted the portion of the subject property occupied by the Grotto a 100% property tax exemption *Id.*; *Harrigan testimony.*
- D. The Petitioner also receives rental income from the portion of the building that it does not lease to the Grotto. *McCarty testimony.* This portion of the building does not currently receive an exemption. The non-exempt portion of the building includes a ballroom. The Petitioner received approximately \$24,000 in rental income from non-exempt entities for use of the ballroom in 2004. *McCarty testimony.* The Petitioner also allowed the Grotto to use the ballroom approximately twelve times in 2004. *Kinder testimony.* The Petitioner did not charge the Grotto for its use of the ballroom; thus, the Petitioner forewent approximately \$8,000 in rental income. *McCarty testimony.*
- E. The Petitioner's second source of revenue is comprised of contributions that generally come from individuals, the Grotto, Grotto members, and from donations of bingo winnings. *McCarty testimony.* This revenue has ranged from \$1,000 to \$23,000 per year. *Id.*
- F. The Petitioner's third and primary source of revenue comes from charitable gaming, more specifically, from bingo. *Id.* During the period relevant to this appeal, the Petitioner held bingo and charitable gaming events in the ballroom three nights per week from 3:00 p.m. to 9:00 p.m. *Id.* Total revenues from charitable gaming amounted to \$1,865,686 in 2004.² *Pet'r Ex. 1.* Expenses associated with this source of revenue included \$1,690,012 in payouts for bingo winners and a \$14,000 fee for the Petitioner's license from the Department of State Revenue. *Pet'r Ex. 1; McCarty testimony.* Volunteers actually conducted the bingo and charitable gaming activities.

² Mr. McCarty testified that, in 2004, the Petitioner generated approximately \$207,000 of revenue from charitable gaming; however, the revenue and expenditure spreadsheet submitted by the Petitioner indicates that the Petitioner generated net revenue (after deducting payout expenses) of \$175,000 from charitable gaming, and total revenue of \$208,227. *Pet'r Ex. 1.*

McCarty testimony. Thus, the Petitioner did not have any wage expenditures associated with bingo or other charitable gaming. This left the Petitioner with net income from bingo of \$161,674. The Petitioner maintains that charitable gaming is an exempt function because its primary purpose in conducting the charitable gaming is to raise funds for donation to charitable and civic organizations in the community. *McCarty argument and testimony.*

- G. In 2004, the Petitioner made \$47,465 in charitable contributions. *Pet'r Ex. 1.* The Petitioner spent the remaining income earned from bingo on various other expenses, including wages, insurance, and meeting expenses. *Id.* The Petitioner actually incurred a net loss of \$35,162 in 2002. *Id.; McCarty testimony.*
- H. The Petitioner also provided a breakdown of the relative amounts of time that the currently non-exempt portion of the building was devoted to what the Petitioner termed as “exempt” and “non-exempt” uses. *See McCarty testimony; Board Ex. A.* First, the Petitioner explained that the portion of the building at issue is divided into essentially two areas – an “operations” area, which contains approximately 1600 square feet, and the ballroom, which contains 5900 square feet. *McCarty testimony; Board Ex. A.* The Petitioner claims that it used the former area solely for conducting its “operations,” and that the entire area therefore is entitled to a 100% exemption. *Id.*
- I. As to the latter area, the Petitioner rented the ballroom to for-profit and non-exempt individuals for parties, class reunions, and wedding receptions. *Jackson testimony.* The Petitioner also rented the space to the “Singles Network” each week for four hours. *Board Ex. A.* These non-exempt entities used the ballroom for a total of 436 hours out of the 1,488 hours that the ballroom was in use. *Id.* The remainder of the time – 1052 hours – the ballroom was used for what the Petitioner claimed to be exempt charitable activities. Those activities included: bingo and other charitable gaming, which occurred three nights a week for a total of 936 hours per year; use by the Grotto for various events, which totaled about 80 hours per year; monthly

meetings of the Petitioner, which totaled about 24 hours per year; and, use by other non-exempt organizations, which totaled about 12 hours per year. *Board Ex. A.*

J. Thus, according to the Petitioner, the ballroom was used for exempt purposes 71% of the time that it was in use, while the “operations” area was used for exempt purposes 100% of the time that it was in use. *Board Ex. A.* Consequently, the currently non-exempt portion of the subject building was used for exempt purposes 77% of the time that it was in use. *Id.* The property as a whole, including the one-half of the building occupied by the Grotto that currently receives a 100% exemption, therefore is entitled to an exemption of 89% of its assessed value. *Id.*

12. The Respondent presented the following evidence and argument in support of the assessment:

A. The Respondent contends that while 50% of the property is leased to a fraternal organization and used for an exempt purpose, the remaining 50% of the property is used primarily for bingo, which is not an exempt activity. *Harrigan testimony.* Therefore, the Petitioner is not entitled to any exemption beyond the amount already granted by the PTABOA. *Id.*

B. The thrust of the Respondent’s argument is that bingo does not fall within the definition of “charity” because it neither relieves human want nor directly benefits the public. *Id.* Furthermore, the Respondent asserts that the determination of an organization’s exempt status does not turn on the percentage of its gross income donated to charity, but rather upon whether the property is used for an exempt purpose more than 50% of the time that it is used. *Id.* Finally, the Respondent asserts that, because approximately 90% of the Petitioner’s income comes from bingo, the Petitioner would have to donate at least 60% of its gaming revenue to charitable organizations to receive a tax exemption. *Id.*

Constitutional and Statutory Basis for Exemption

13. In Indiana, the general rule is that all property is subject to property taxation. *See* Ind. Code § 6-1.1-2-1. Nonetheless, the Indiana Constitution provides that the General Assembly may exempt from property taxation any property being used for municipal, educational, literary, scientific, religious, or charitable purposes. IND CONST. Art. 10, § 1. This provision is not self-enacting. The General Assembly must enact legislation granting the exemption.

14. All property receives protection, security, and services from the government, such as fire and police protection, and public schools. These governmental services carry with them a corresponding obligation of pecuniary support – taxation. *Id.* When a parcel is exempted from taxation, the effect is to shift the amount of taxes that parcel would have paid to other parcels that are not exempt. *See National Ass’n of Miniature Enthusiasts v. State Bd. of Tax Comm’rs*, 671 N.E.2d 218, 220-21 (Ind. Tax Ct. 1996). *Id.* The transfer of this obligation to non-exempt properties is not an inconsequential shift. For this reason, an exemption from taxation is strictly construed against the taxpayer. *Id.* (citing *St. Mary’s Medical Center of Evansville, Inc. v. State Bd. of Tax Comm’rs*, 534 N.E.2d 277, 280 (Ind. Tax Ct. 1989)). Thus, the taxpayer must demonstrate that it provides a “present benefit to the general public . . . sufficient to justify the loss of tax revenue.” *Id.* (quoting *St. Mary’s Medical Center*, 534 N.E.2d at 279).

15. The Petitioner claims that it is entitled to an exemption because the subject property is owned occupied and used for charitable purposes. The Indiana General Assembly has provided that “[a]ll or part of a building is exempt from property taxation if it is owned, occupied, and used by a person for educational, literary, scientific, religious, or charitable purposes.” Ind. Code § 6-1.1-10-16(a). Similarly, a tract of land is exempt if “a building that is exempt under subsection (a) or (b) is situated on it. . . .” Ind. Code § 6-1.1-10-16(c). Personal property is exempt “if it is owned and used in such a manner that it

would be exempt under subsection (a) or (b) [of Ind. Code § 6-1.1-10-16] if it were a building.” Ind. Code § 6-1.1-10-16(e).

16. When interpreting the exemption provided by Ind. Code § 6-1.1-10-16(a), “the term ‘charitable purpose’ is to be defined and understood in its broadest, constitutional sense.” *Knox County Property Tax Assessment Bd. of Appeals v. Grandview Care, Inc.*, 826 N.E.2d 177, 182 (Ind. Tax Ct. 2005)(citing *Indianapolis Elks Bldg. v. State Bd. of Tax Comm’rs*, 145 Ind. App. 522, 251 N.E.2d 673, 682 (1969). As a result, “[a] charitable purpose will generally be found to exist if: 1) there is ‘evidence of relief of human want . . . manifested by obviously charitable acts different from the everyday purposes and activities of man in general’; and 2) there is an expectation of a benefit that will inure to the public by the accomplishment of such acts.” *Id.* (quoting *Indianapolis Elks*, 251 N.E.2d at 683).

17. The test used to determine whether all or a portion of a subject property qualifies for an exemption for charitable purposes is the “predominant use” test. *State Bd. of Tax Comm’rs v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1259 (Ind. 2002). Ind. Code § 6-1.1-10-36.3(a) (2003) states in relevant part: “property is predominantly used or occupied for one (1) or more stated purposes if it is used or occupied for one (1) or more of those purposes during more than fifty percent (50%) of the time that it is used or occupied in the year that ends on the assessment date of the property.” Ind. Code § 6-1.1-10-36.3(c) (3) - (4) (2003) further provide: “(3) [p]roperty that is predominantly used or occupied for one (1) or more of the stated purposes by a person other than a church, religious society, or not-for-profit school is exempt under that section from property tax on the part of the assessment of the property that bears the same proportion to the total assessment of the property as the amount of time that the property was used or occupied for one (1) or more of the stated purposes during the year that ends on the assessment date of the property bears to the amount of time that the property was used or occupied for any purpose during that year. (4) Property that is predominantly

used or occupied for a purpose other than one (1) of the stated purposes is not exempt from any part of the property tax.”

18. Charitable giving may serve as evidence to support a claim of charitable use; however, the statutory test is the predominant use of the property, not the distribution of income for charitable purposes. *New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d. at 1263. Moreover, “[t]he declaration of charity by an organization does not necessarily mean that the dominant use of the organization’s property is of the form of charity which the law recognizes as entitling an organization to tax exemption.” *Sahara Grotto v. State Board of Tax Comm’rs*, 261 N.E.2d 873, 878 (1970).

The Petitioner’s Claim for Exemption

19. The PTABOA granted the Petitioner a 50% exemption for land, improvements and personal property, representing the portion of the subject property used and occupied by the Grotto. Consequently, the issue before the Board is whether the remainder of the Petitioner’s real and personal property is entitled to an exemption. According to the Petitioner, the half of the subject building at issue is divided into two areas – a 5900 square foot ballroom, and a 1600 square foot area used for the Petitioner’s “operations.” *McCarty testimony*.
20. The undisputed evidence demonstrates that the Petitioner used the ballroom to conduct bingo and other charitable gaming activities for the vast majority of the time in which the ballroom was in use. *McCarty testimony; Board Ex. A*. Consequently, if the Petitioner’s bingo and other charitable gaming operations qualify as a charitable use under Ind. Code § 6-1.1-10-16(a), the ballroom would be entitled to an exemption.
21. The Respondent contends that, while the Petitioner is a charitable organization, the Board should focus on the predominant use of the property and not upon what the Petitioner does with the proceeds from that use. In the Respondent’s view, bingo is not the type of

activity that relieves human want or amounts to an obviously charitable act different from the everyday purposes and activities of man in general. *Harrington testimony*; see also *Grandview Care, Inc.*, 826 N.E.2d at 182.

22. The Respondent is correct that the predominant use test requires one to focus on the use of the facility rather than upon whether the income from that use is distributed for charitable purposes, although charitable giving may serve as evidence to support a claim of charitable use. *New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d. at 1263. Bingo and other charitable gaming events, however, cannot be examined in a vacuum. They are heavily regulated activities, and one cannot pass judgment on the nature of those activities without at least a cursory examination of the statutory scheme under which they are conducted.
23. Gambling is illegal in Indiana pursuant to Ind. Code § 35-45-5. That statute, however, does not apply to allowable events conducted in accordance with Indiana’s statutes governing bingo events, charity game nights, door prize events, raffle events, and festivals (hereinafter referred to as “charitable gaming events”). See, e.g. Ind. Code § 4-32-9-14; Ind. Code § 4-32-6-2.
24. Subject to a limited number of exceptions, an entity must be licensed by the Indiana Department of State Revenue in order to conduct bingo or other charitable gaming events. See Ind. Code § 4-32-9. Only “qualified organizations” may operate bingo events or charity game nights. Ind. Code § 4-32-9-2; Ind. Code § 4-32-9-3. Qualified organizations generally are limited to bona fide religious, educational, senior citizens, veterans or civic organizations that, among other things, operate without profit and are exempt from taxation under section 501 of the Internal Revenue Code. Ind. Code § 4-32-6-20(a). In addition, there are statutory limits on the use of net proceeds from bingo and other charitable gaming events as well as strict reporting requirements for qualified organizations that conduct such events. See, e.g., Ind. Code §§ 4-32-9-16 and 16.5. There are also limitations on the number of events that qualified organizations may

conduct and prohibitions against remuneration of workers who help prepare and conduct those events. *See, e.g.*, Ind. Code § 4-32-6-24; Ind. Code §§ 4-32-9-18 and 19; Ind. Code §4-32-9-21.

25. In short, bingo and other charitable gaming are highly regulated activities that may only be conducted by entities that perform the very types of functions recognized as exempt under Ind. Code § 6-1.1-10-16(a). Thus, almost by definition, the conduct of licensed bingo and other charitable gaming activities provides a present benefit to the general public sufficient to justify the loss of tax revenue. *See Grandview Care, Inc.*, 826 N.E.2d at 182 (“the rationale justifying a [charitable purpose] tax exemption is that there is a present benefit to the general public from the operation of the charitable institution sufficient to justify the loss of tax revenue.”). Put another way, the conduct of bingo and other charitable gaming activities is so intricately connected to the charitable distribution of the income generated from those activities that the charitable giving of the qualified entity conducting the activities cannot be separated from the activities themselves.
26. The Respondent also contends that the Petitioner did not contribute 60% of its net bingo revenues to qualified recipients as required by statute. *Id.* The Board presumes that the Respondent is referring to Ind. Code § 4-32-9-16.5(a), which provides: “A qualified organization that receives ninety percent (90%) or more of the organization’s total gross receipts from any events licensed under this article is required to donate sixty percent (60%) of its gross charitable gaming receipts less prize payout to a qualified recipient that is not an affiliate, a parent, or a subsidiary organization of the qualified organization.” Ind. Code § 4-32-9-16.5(a).
27. The questions of whether the Petitioner complied with all of the requirements set forth in the charitable gaming statutes and the consequences of non-compliance are not for the Board to decide. The Indiana Department of State Revenue (Department), not the Board, is charged with enforcing those statutes. *See* Ind. Code § 4-32-7. There is no evidence to demonstrate that the Petitioner did not possess a license to conduct bingo and charitable

gaming activities as of the assessment date of March 1, 2004. To the contrary, the undisputed evidence is that the Petitioner paid a license fee of at least \$14,000 in 2004 and each of the preceding three years. *McCarty testimony; Pet'r Ex. 1*. Similarly, there is no evidence to show that the Department has taken any action against the Petitioner for violation of the statutes governing bingo and charitable gaming.

28. Based on the foregoing, the Petitioner demonstrated by a preponderance of the evidence that it used the ballroom predominately for charitable purposes. The Petitioner, however, acknowledged that it did not use the ballroom *exclusively* for charitable purposes. *McCarty testimony*. According to the Petitioner, it leased space to the “Singles Network” and to various individuals and entities for things such as weddings and retirement parties. *See id.; Board Ex. A*. Those non-exempt uses amounted to approximately 436 hours out of the total of 1,488 hours that the ballroom was used. *Id.* The remainder of the time, the Petitioner used the ballroom for bingo and charitable gaming (936 hours) and provided the space free of charge for meetings of the Grotto and other exempt organizations. *Id.* Thus, the ballroom was used for charitable purposes 71% of the total time that it was in use.
29. The Petitioner used remaining 1600 square feet of the currently non-exempt half of the subject building solely for its “operations.” *McCarty testimony; Board Ex. A*. That portion of the building includes the Board’s “bingo office,” maintenance area, boardroom and a small amount of hallway space. *Id.* While the Petitioner did not clearly define what its “operations” entailed, the Petitioner’s evidence supports an inference that the area was used for management and administration of the Petitioner’s organization. Given that the Petitioner is organized for charitable purposes, the Board finds the conduct of the Petitioner’s administrative operations to be a charitable use.
30. Thus, the Petitioner has established that both the ballroom and administrative operations portions of the subject building were used predominately for charitable purposes. Because the ballroom was not used solely for charitable purposes, however, the Board

must determine the amount of exemption to which the subject building is entitled. *See* Ind. Code § 6-1.1-10-36.3 (“[p]roperty that is predominantly used or occupied for one (1) or more of the stated purposes . . . is exempt under that section from property tax on the part of the assessment of the property that bears the same proportion to the total assessment of the property as the amount of time that the property was used or occupied for one (1) or more of the stated purposes during the year that ends on the assessment date of the property bears to the amount of time that the property was used or occupied for any purpose during that year.”).

31. The ballroom comprises 5900 square feet, or 79% (rounded) of the one-half of the subject building that currently is not receiving an exemption. The ballroom was used and occupied for charitable purposes 71% (rounded) of the total time that it was used or occupied. The “administrative” area comprises the remaining 21% of the one-half of the building that is currently not receiving an exemption. That portion of the building was used and occupied for charitable purposes 100% of the time. Thus, the one-half of the building that currently is being denied an exemption is entitled to an exemption equal to 77% (rounded) $((79\% \times .71) + (21\% \times 1.0) = 77\%)$ of its assessed value. When combined with the one-half of the building that is already being given a 100% exemption, the Petitioner is entitled to an exemption of 89% (rounded) of the total assessed value for the entire building $((50\% \times .77) + (50\% \times 1.0 = 89\%)$. The land under the subject building is likewise entitled to an exemption for 89% of its assessed value.

32. The Petitioner, however, did not prove its entitlement to an exemption for the portion of its personal property that is not currently being given an exemption. The Petitioner did not present any evidence regarding the use of its personal property. In fact, the Petitioner did not identify or describe any of the items at issue. The Board therefore finds that the Petitioner is not entitled to any exemption for personal property beyond the amount granted by the PTABOA.

Summary of Final Determination

33. The Petitioner proved by a preponderance of the evidence that it is entitled to an exemption of its real property in the amount of 89% of its total assessed value. The Petitioner did not prove its entitlement to any exemption for its personal property beyond the amount granted by the PTABOA.

The Final Determination of the above captioned matter is issued this by the Indiana Board of Tax Review on the date written above.

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- Appeal Rights -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <<http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Trial Rules are available on the Internet at <http://www.in.gov/judiciary/rules/trial_proc/index.html>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>.