

REPRESENTATIVES FOR PETITIONER:  
Nathan Hagerman, Attorney

REPRESENTATIVE FOR RESPONDENT:  
Brian Cusimano, Attorney

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

C.H. Red, Inc.,	)	Petition No.:	79-026-12-2-8-00001
d/b/a Greyhouse Coffee & Supply Co.	)		
	)	Parcel No.:	79-126-425-0200
Petitioner,	)		(Personal Property)
	)		
v.	)	County:	Tippecanoe
	)		
Tippecanoe County Assessor,	)	Township:	Wabash
	)		
Respondent.	)	Assessment Year:	2012

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

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**September 19, 2014**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (the Board) having reviewed the evidence and arguments presented in this case, now enters its findings of fact and conclusions of law.

**ISSUE**

1. C.H. Red, Inc. d/b/a Greyhouse Coffee & Supply Co. ("Greyhouse") is a not-for-profit religious corporation whose ministry is to spread the gospel of Jesus Christ to the "un-churched." To further that ministry, Greyhouse operates a coffee house where it sells coffee and food at competitive prices in an atmosphere designed to create the opportunity for conversations about religion. Does Greyhouse predominantly use the personal

property at the coffee house for religious purposes?

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

### Procedural History

2. Greyhouse sought to exempt its personal property under Ind. Code § 6-1.1-10-16 solely on grounds that it used the property for religious purposes. On October 18, 2012, the Tippecanoe County Property Tax Assessment Board of Appeals (“PTABOA”) issued its determination finding the property 100% taxable for 2012. Greyhouse responded by timely seeking review with the Board.
3. The Board’s administrative law judge, Dalene McMillen, held a hearing on April 24, 2014. Neither she nor the Board inspected the property.
4. The following people testified: Jason Tennenhouse, Greyhouse’s executive director, and Kimberly Holst, a Tippecanoe County deputy assessor.
5. Greyhouse offered the following exhibits:
  - Petitioner Exhibit 1: Form 132 petition to the Indiana Board of Tax Review for Review of Exemption,
  - Petitioner Exhibit 2: May 15, 2009 Form 136 Application for Property Tax Exemption, Greyhouse’s 2008 profit & loss statements, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code, Google map of 100 Northwestern Avenue, West Lafayette, Certificate of Incorporation, Articles of Incorporation, Amendment to Articles of Incorporation, and By-Laws for CH Red, Inc.,
  - Petitioner Exhibit 3: Form 120-I Notice of Action on Exemption Application dated October 18, 2012,
  - Petitioner Exhibit 4: Certificate of Incorporation, Articles of Incorporation, and Amendment to Articles of Incorporation for CH Red, Inc.,
  - Petitioner Exhibit 5: By-Laws for CH Red, Inc.,
  - Petitioner Exhibit 6: 2011 & 2012 financial statements,
  - Petitioner Exhibit 7: Book Assets Detail 1/01/13 – 12/31/13,
  - Petitioner Exhibit 8: Excerpts from employee training manual,
  - Petitioner Exhibit 9: Greyhouse’s 2009 – 2013 charitable contributions,
  - Petitioner Exhibit 10: List of Greyhouse shows from November 2008 through 2013, description of events and other community activities,

Petitioner Exhibit 11: List of Greyhouse employees and their religious training,  
Petitioner Exhibit 12: Printed materials displayed at Greyhouse,  
Petitioner Exhibit 13: Greyhouse employee newsletters,  
Petitioner Exhibit 14: Greyhouse menus.<sup>1</sup>

6. The Assessor offered the following exhibits:

Respondent Exhibit A: Redacted memo from Kimberly Holst, dated July 26, 2012,  
Respondent Exhibit B: Eight photographs of the subject property,  
Respondent Exhibit C: Google map showing Lafayette coffee shops and menus for five coffee shops,  
Respondent Exhibit D: Greyhouse employment information and application form.

7. The following additional items are part of the record:

Board Exhibit A: Form 131 petition,  
Board Exhibit B: Hearing notice,  
Board Exhibit C: Order Regarding Conduct of Exemption Hearing,  
Board Exhibit D: Hearing sign-in sheet.

8. The PTABOA determined that Greyhouse's personal property was 100% taxable for 2012.

9. Greyhouse claims that the property is entitled to a 100% exemption.

### **Summary of Greyhouse's Case**

10. As reflected in its articles of incorporation, Greyhouse is a not-for-profit religious corporation organized to "spread the gospel of Jesus Christ through music, conversation, art, coffee, and food while always remaining faithful to the Holy Bible under principles espoused by the independent Christian Church Restoration movement." *Pet'r Ex. 4.*

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<sup>1</sup> Greyhouse also submitted an April 10, 2014 letter in which counsel for the Assessor stipulated to the admissibility of Greyhouse's exhibits without the need for Greyhouse to lay any further foundation.

11. According to Greyhouse, it is exempt from taxation under section 509(a)(3) of the Internal Revenue Code. *See Pet'r Ex. 2; Hagerman argument.*<sup>2</sup> Greyhouse is an outreach ministry of the Purdue Christian Campus House, a non-denominational church community that is itself a not-for-profit religious corporation. Campus House's board of directors appoints the members of Greyhouse's board. *Tennenhouse testimony; Pet'r Ex. 2; see also, Pet'r Ex. 12.*
12. Greyhouse operates a coffee house near Purdue University. Although Greyhouse did not offer its personal property returns specifying the property it seeks to exempt, it included an asset list in its exhibits. That list identifies two categories: (1) equipment, most of which appears to be used to make food and coffee, and (2) furniture. *See Pet'r Ex. 7.*
13. Jason Tennenhouse, Greyhouse's executive director and founder, explained that part of Campus House's ministry is to engage the "un-churched" and through those relationships share Christ with them. He and others felt they could accomplish that ministry by building relationships on neutral ground, away from church. Opening a coffee house therefore made a lot of sense. In fact, the "Grey" in Greyhouse is intended to represent the middle way between the church and the world, where the Gospel of Jesus Christ can be shared. *Tennenhouse testimony.*
14. The coffee house is a place where people can sit down, and where Greyhouse's employees can serve people and build relationships. In the context of those relationships, they can profess the truth of Jesus Christ and people can receive the gospel. Greyhouse can therefore serve its ministry through its employees and volunteers (1) engaging customers in conversation and open discussions in a neutral and safe environment, (2) showing strong Christian morals through good business practices, and (3) making customers aware of community needs. *Tennenhouse testimony; see also, Pet'r Ex. 2.*

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<sup>2</sup> Section 509(a)(3) excludes certain entities from the definition of "private foundation." The Board takes Mr. Hagerman's unsworn statement to mean that Greyhouse is exempt under Section 501(c)(3) as a public charity, rather than as a private foundation. Greyhouse offered a copy of its Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code (Form 1023), but it did not offer anything to show whether the Internal Revenue Service granted the application. *See Pet'r Ex. 2.*

14. Everything at Greyhouse is about building relationships. That extends to “going slow” with its food and making sure there is an open window between the food preparation area and customers. It also extends to how Greyhouse designed the coffee house’s space—there is a large area for people to “loiter” and be comfortable. That differs from Starbucks and other coffee shops that have hard tables and that are designed to turn customers over to increase profits. Everything from Greyhouse's lighting, chair placement, and shared tables is designed to encourage conversations. *Tennenhouse testimony.*
15. In fact, Greyhouse’s focus on building relationships and providing a “homey” environment means that it staffs its shifts more heavily than do other coffee shops. If someone comes in and appears to be having a bad day, Greyhouse’s employees can make that person feel welcome and start a conversation. That extra staffing leads to higher labor costs. The focus on creating an environment conducive to loitering even extends to Greyhouse’s original decision to locate between two other coffee shops in a space where another coffee shop had previously failed. That was a terrible business decision; but it spoke to the purposes Greyhouse was trying to accomplish. *Tennenhouse testimony.*
16. Although employees are not required to be Christian, most are. Most employees can articulate Greyhouse’s mission and the organization’s bigger picture. The vast majority are Purdue students who are involved at Campus House. Similarly, most employees have formal or informal religious training. Staff meetings often involve prayer. Employees also share their faith, experiences, and challenges through a newsletter. *Tennenhouse testimony; Pet’r Exs. 10-11, 13.*
17. Greyhouse uses paid employees instead of solely volunteers because it is a “real coffee shop.” Student volunteers from Campus House assist with clean up and trash removal. That is similar to a church, which would have a paid pastor and staff member as well as volunteers. *Tennenhouse testimony.*

18. Students from Campus House meet and pray at Greyhouse, although they are mostly one-on-one meetings. Other church groups also meet there. Greyhouse holds various events free of charge, including TOMS Shoes Vagabond Tour, the Imani Market, Heifer International awareness, and the Rwanda Coffee Bike Initiative. It promotes those events with fliers and other materials posted on the coffee house's walls and in its windows. The events help the sponsoring organizations further their religious purposes. Greyhouse also supports and participates in community-oriented, charitable endeavors designed to address various problems, including hunger and illiteracy.<sup>3</sup> Some of those endeavors are connected to religious groups, such as the Anglican Church. *Tennenhouse testimony; Pet'r Ex. 10, 12.*
  
19. Greyhouse also provides a gathering place for various Bible-study groups, Christian musicians, and other church-affiliated groups as well as for non-Christian groups and musicians. From July 18, 2008, through November 18, 2013, Greyhouse hosted approximately 150 free performances. They took place mostly on Friday nights and were split almost evenly between Christian and non-Christian performers. As Mr. Tennenhouse explained, people gather around food and entertainment more than they do around anything else. The shows are therefore an important part of Greyhouse's outreach. *See Tennenhouse testimony; see also, Pet'r Ex. 10.*
  
20. Greyhouse hosts non-Christian shows and events because it is not designed to be a place for Christians to go; that is what Campus House is designed to be. Because Greyhouse wants to reach people who would not set foot in a church, it has to build what it calls "mutual ground." Mr. Tennenhouse likened Greyhouse's outreach to a person going to Africa to share the gospel. In those circumstances, the person needs to earn the right to be heard. He must learn to how to be a farmer and make a mud hut so he can be welcomed and begin to profess the truth from within. *Tennenhouse testimony.*

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<sup>3</sup> That includes Greyhouse's charitable donations, which totaled \$13,900.12 from 2009 through part of 2013. *See Pet'r Ex. 9.*

21. For those reasons, Greyhouse is generally cautious about overt displays of its religious ministry. It displays statements about its mission of building and serving the community, but only a few mention Campus House or religion. Even then, Mr. Tennenhouse wanted those statements to be in the back of the coffee house by the bathrooms. *See Tennenhouse testimony; see also, Pet'r Ex. 12.*
  
22. Thus, Greyhouse contends that it uses its personal property solely for religious purposes. But for its mission as part Campus House's ministry, Greyhouse would not serve coffee or be open in the first place. *Tennenhouse testimony.* It is a subsidiary of, and subservient to, Campus House, and is therefore entitled to an exemption. *Hagerman argument (citing County Board of Review (Himes) v. Free Methodist Publishing House, 145 In. App. 463, 251 N.E.2d 86 (1969)).* The PTABOA's finding that selling coffee at market prices is not a charitable or religious activity misses the point. A taxpayer's eligibility for exemption does not turn on the presence or absence of a profit motive. *Hagerman argument (citing e.g. College Corner v. Dep't of Local Gov. Fin., 840 N.E.2d 905 (Ind. Tax Ct. 2006); Bonney v. Indiana Finance Authority, 849 N.E.2d 473 (Ind. 2006)).*

#### **Summary of the Assessor's Case**

23. Kimberly Holst and another employee of the Assessor visited Greyhouse's coffee house to determine whether it had a religious affiliation. The inside was beautiful and the atmosphere was nice. But they did not see any religious items displayed or any signs or posters promoting religious bands or a church. Greyhouse employees did not engage Ms. Holst in religious conversation and she did not feel evangelized. Ms. Holst had also visited Greyhouse several times when she was a Purdue student. She had been very involved at Campus House, and she knew about its connection with Greyhouse. But her experience at Greyhouse as a student did not differ from when she visited it as a deputy assessor. *Holst testimony.*
  
24. Ms. Holst found her experience at Greyhouse to be comparable to her experience at Starbucks, where she had previously worked. She saw people meet at Starbucks for

Bible study. Like Greyhouse, Starbucks encouraged its employees to engage with customers, get involved in charitable events, and perform volunteer work in the community. Ms. Holst also found that Greyhouse's menu prices were comparable to other coffee shops in the area. *Holst testimony; see also, Resp. Ex. C.*

25. According to the Assessor, Greyhouse's own evidence shows that the coffee house is not an overtly Christian place. Indeed, Greyhouse seems to be arguing that it accomplishes its religious purpose by not being religious. *Cusimano argument.*
26. In any case, Greyhouse failed to show that it predominantly used either the facility or the personal property therein for religious purposes. Greyhouse is open from 7 a.m. to midnight, except for Christmas break and spring break.<sup>4</sup> It normally holds events and shows on Fridays, and they last from one to three hours. That translates to approximately 150 hours over five years. At most, approximately 180 hours over five years were devoted to religious activities. *Cusimano argument; see also, Tennenhouse testimony; Pet'r Ex. 10.*
27. Greyhouse points to *Free Methodist Publishing House* to support its position, claiming that it is a subsidiary of a religious corporation. But that case involved a religious publishing house that produced Bibles and other religious texts. The Court went to extreme lengths to point out the uniqueness of the taxpayer's operations and explained that the result would have been different had the subsidiary manufactured tennis shoes. Greyhouse falls somewhere between the two ends of that spectrum; however, it is closer to manufacturing tennis shoes. *Cusimano argument.*

### Analysis

28. Although tangible property in Indiana is generally taxable, the legislature has exercised its constitutional power to exempt certain types of property. *Hamilton County Property Tax Assessment Bd. of Appeals v. Oaken Bucket Partners, LLC*, 938 N.E.2d 654, 656-57 (Ind. 2010). Thus, all or part of a building that is owned, occupied, and predominantly

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<sup>4</sup> The hours are also reduced in the summer, when there is less foot traffic. *Tennenhouse testimony.*



used for educational, literary, scientific, religious, or charitable purposes is exempt from taxation. See I.C. § 6-1.1-10-16(a); I.C. § 6-1.1-10-36. The exemption extends to personal property that is owned and used in such a manner that it would be exempt if it were a building. I.C. §6-1.1-10-16(c) and (e). A taxpayer bears the burden of proving that it is entitled to an exemption. *Oaken Bucket*, 938 N.E.2d at 657.

29. All property receives protection, security, and services from the government, such as fire and police protection, and public schools. Because exemptions “release[] property from the obligation of bearing its fair share of the cost of government and serve[] to disturb the equality and distribution of the common burden of government upon all property,” they are strictly construed against the taxpayer. *Indianapolis Osteopathic Hosp., Inc. v. Dep’t of Local Gov’t Fin.*, 818 N.E.2d 1009, 1014 (Ind. Tax Ct. 2004). The statutorily listed exempt purposes, however, must be construed broadly and in accordance with their constitutional meaning.” *Alte Salems Kirche, Inc. v. State Bd. of Tax Comm’rs*, 694 N.E.2d 810, 812 (Ind. Tax Ct. 1998).
30. In any case, to qualify for exemption, a taxpayer must show that the property in question is *predominantly* occupied or used for one or more exempt purposes. See I.C. § 6-1.1-10-36.3; *State Bd. of Tax Comm’rs v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1259 (Ind. 2002). Pursuant to Ind. Code § 6-1.1-10-36.3, “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.” I.C. § 6-1.1-10-36.3(a).
31. Greyhouse claims that it is entitled to a 100% exemption because it owns and uses its personal property for religious purposes. It is undisputed that Greyhouse uses the property to operate a coffee house. While Greyhouse hosts various charitable and religious events, and sponsors shows by Christian performers, those events and performances account for only a small portion of the time that the coffee house and the

personal property therein are in use. Thus, Greyhouse's claim succeeds only if, as it alleges, operating the coffee house itself is a religious use.

32. The following two cases decided by the Indiana Court of Appeals inform our decision: *State Bd. of Tax Comm'rs v. Warner Press, Inc.*, 145 Ind. App. 20, 248 N.E.2d 405 (1969) and *County Bd. of Review et. al (Himes) v. Free Methodist Publishing House*, 145 Ind. App. 463, 251 N.E.2d 486 (1969).
33. In *Warner Press*, the taxpayer's members were individuals in good standing in the Church of God and were elected by the church's ministerial assembly. *Warner Press*, 248 N.E.2d at 410. The taxpayer operated a printing press and retail store that sold predominantly religious items, although it also leased part of the facility to a wholly owned for-profit subsidiary that did commercial printing and that accounted for gross sales equal to 7% of the taxpayer's gross sales. *Id.* at 408. About two-thirds of the printed materials were sold at prices that exceeded production costs. The taxpayer sought to exempt all of its real and personal property—including the property used in producing and selling the religious materials and products—under Ind. Code § 6-1.1-10-16(a)'s predecessor statute. It claimed that it used the property for religious, charitable, and educational purposes. *Id.* at 406, 410-11.
34. The Court of Appeals found that the taxpayer met “the liberal requirements of use, occupancy, ownership and application of proceeds” necessary for exemption, although the last element is no longer a requirement under the predominant use test. *Id.* at 410; *see also, State Bd. of Tax Comm'rs v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1263 (Ind. 2002) (“Although charitable giving might serve as evidence to support claimed charitable use of the facility, the statutory test since 1983 has been predominant use of the facility, not distribution of income for charitable purposes.”) The Court, however, described its affirmance of the trial court's order reversing the State Board and granting the taxpayer an exemption as “timid,” explaining that the facts before it tested the outer limits of that liberal interpretation:

Appellee could correctly claim that its activities meet three of the statutory requirements, namely: religious, educational and charitable. However, when these terms are defined in their broadest sense, there would seem to be no end to the number of organizations that could slide beneath the outer limits of so broad a definition into the cherished state of exemption. We do not know the ultimate boundaries of exemption under this definition and shall consider each individual case in the light of prior judicial interpretations as we have done in this instance. We shall, however, indulge in the belief that average citizens who religiously tender semi-annual property tax payments would conclude, on the facts of this case, that Warner Press was well without the nebulous sanctuary of exemption, notwithstanding any statute or decision. At first impression, we would agree, but in being subservient to established judicial interpretation, we conclude that Warner Press has not, as yet, attained the very respectable position of an entity which is subject to property taxation. However, this is not to say that appellee's services and functions are without merit because they are undoubtedly both beneficial and meritorious. *We do, however, conclude that the appellee has tested its exempt status to the utmost and, therefore, scarcely remains within even the most lenient interpretation of the Fifth Clause of § 64-201, supra.*

*Id.* at 410 (emphasis added).<sup>5</sup>

35. *Free Methodist Publishing House* involved a similar scenario—a not-for-profit publishing house that was wholly owned, operated, and controlled by, and was subservient to, the Free Methodist Church sought a religious-purposes exemption for real and personal property used in its business. *Free Methodist Publishing*, 251 N.E.2d at 465-66. The taxpayer printed and distributed religious periodicals and other religious materials. *Id.* The State Board denied the taxpayer an exemption, but the trial court reversed that determination on judicial review. *Id.* Before the Court of Appeals, the State Board argued that regardless of the nature of the product, the taxpayer's operation was printing and binding, etc. *Id.* at 469. Although the Court affirmed the trial court, it

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<sup>5</sup> The Court similarly upheld the exemption for the taxpayer's two unimproved parcels, an athletic field leased to Anderson College for a nominal sum, and a parking area used for church conventions that was also leased for agricultural use. Although those parcels returned some income with which the taxpayer could reduce expenses, the Court found that they were used primarily to promote religion and charity. *Warner Press*, 248 N.E.2d at 411. Also, the assessing and reviewing authorities had given much of the taxpayer's property, including those unimproved parcels, an exemption for many years. The Court therefore pointed to the doctrine of legislative acquiescence as additional support for its decision to uphold the parcels' exemption. *See Id.*

again described the limitations on claiming a religious purpose when seeking to exempt property used to operate a business:

The key to the finding of the trial court on the use of appellee-Publishing House's property is the very direct relationship between the product and the religious purposes of appellee-Church. In fact, a not-for-profit religious publishing house holds a rather unique place in this regard. Were appellee-Church to incorporate a subsidiary to manufacture tennis shoes, no such relationship between product and purposes could be established.

Again, the product-purpose analysis is a reasonable limitation on church-owned businesses and is implicit in the holding of *Warner Press*.

*Id.* at 469-70.

36. The Assessor argues that Greyhouse's business more closely resembles selling tennis shoes than printing religious materials. That dichotomy is an imperfect analogy for what Greyhouse does. But the underlying premise applies—seeking a religious exemption for property used in operating what for all intents and purposes looks like a normal commercial enterprise tests the outer limits of the exemption statute. As the Court of Appeals explained, to qualify for exemption, there must be a direct relationship between the taxpayer's product and the religious purpose being served.
37. Greyhouse did not show a sufficiently direct relationship here. We credit Greyhouse's evidence that it pursues its ministry, and that of Campus House, by operating a coffee house as a means to bring Jesus Christ and the gospel to the un-churched. Nonetheless, Greyhouse uses its personal property most directly to sell coffee and food. There is nothing inherently religious about that commercial activity.
38. Nor is there a particularly close connection between Greyhouse's underlying religious purpose and the way it sells its products. Mr. Tennenhouse testified broadly about the significance of slowing down and fostering relationship building so that Greyhouse's staff can ultimately share its message. But he pointed to few, if any, actual interactions where that happened. Ms. Holst testified that she did not experience those interactions in

her repeated visits. In any case, Greyhouse sells coffee and food at competitive prices in a building located amid other commercial enterprises. Indeed, Greyhouse's employee manual pointedly reminds employees that they are there to run a business:

Your first priority is serving Greyhouse operationally. You are to ensure that the goods which are purchased are prepared, served, and then cleaned up to the best of your ability and efficiently. This is why you are hired and paid as an employee. If you do not do this, Greyhouse will not be able to exist.

Community and Ministry happen amongst while you are working on your shift. In the little interactions you have with each other, how you serve the customers and each other, how hard you work, and going the extra mile.

You will find yourself easily distracted and outrageously busy working here. It can be overwhelming and tough to balance. We have a lot of fun as a community; however you have to remember that socializing or conversing with other staff, friends, and patrons will cause your performance and ministry to suffer to varying degrees. You might end up not working fast or efficiently enough, not being careful or paying attention, or ignoring people or the service environment. These are all dangerous and very costly things. Someone could get hurt, a customer could get upset or have a bad experience, our labor expenses increase, and these things negatively affect . . . our mission and our ministry. For those that want to help further foster community and ministry, we encourage you to spend time outside of your shift here at and around Greyhouse. Serve with Mosaic or have a discussion with a regular that you normally don't have a chance to. This way you are not interrupted and you do not have other responsibilities to look after or attend to.

*Pet'r Ex. 8* (emphasis in original).

39. Granted, there are also plenty of religious references in the employee manual. And Greyhouse encourages employees to share their religious beliefs and pray with each other. We similarly recognize that Greyhouse focuses on local, national, and global community concerns, although, as Ms. Holst testified, various other businesses, including Starbucks, do so as well. There are undeniably differences in how Greyhouse operates its coffee house compared to other coffee shops. But based on the record, those differences are not stark, and they do not create a sufficiently direct relationship between

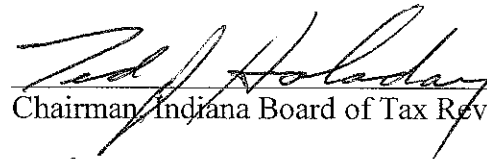
Greyhouse's use of its personal property and its underlying religious purpose. We must therefore deny Greyhouse's exemption claim.

40. In doing so, we recognize Mr. Tennenhouse's testimony about the importance of building relationships before communicating with customers about religion. Our conclusions should not be taken as substituting our judgment for Greyhouse's on the most appropriate or effective way to further its ministry. Effective evangelists often practice the maxim: "Preach the Gospel, and if necessary, use words." When a religious group preaches without words, it may reach the lost, but it may also forfeit a tax exemption. We decide only that Greyhouse failed to show a sufficiently direct relationship between the predominant use of its personal property and a religious purpose to qualify the property for exemption under Ind. Code § 6-1.1-10-16(e).

#### SUMMARY OF FINAL DETERMINATION

41. Greyhouse failed to show that it is entitled to a religious-use exemption for its personal property. The Board therefore finds that the property is 100% taxable for 2012.

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

  
Chairman, Indiana Board of Tax Review

  
Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

**- APPEAL RIGHTS -**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.