

REPRESENTATIVE FOR PETITIONER:
David B. Hughes, ATTORNEY AT LAW

REPRESENTATIVES FOR RESPONDENT:
Steve Carter, ATTORNEY GENERAL OF INDIANA
John D. Snethen, DEPUTY ATTORNEY GENERAL

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

COMMUNITY DEVELOPMENT CORP.,)	Petition Nos.: See Attached
)	
Petitioner,)	County: Marion
)	
v.)	Township: Washington
)	
PROPERTY TAX ASSESSMENT BOARD)	Parcel Nos.: See Attached
OF APPEALS, MARION COUNTY,)	
INDIANA,)	Assessment Year: 2000
)	
Respondent.)	

On Remand from the Indiana Tax Court
Cause No. 49T10-0210-TA-119

**REFERAL TO PPROPERTY TAX ASSESSMENT BOARD
OF APPEALS, MARION COUNTY, INDIANA**

The Indiana Board of Tax Review (the “Board”) having reviewed the decision of the Tax Court in the above matter dated February 6, 2004 (attached and incorporated by reference), and pursuant to Ind. Code § 6-1.1-15-8, refers this matter to the Property Tax Assessment Board of Appeals, Marion County, Indiana (the “PTABOA”) to make another assessment consistent with the Tax Court decision, for the reasons contained herein.

Facts and Procedural History

1. Community Development Corp. (the “CDC”) is an Indiana not-for-profit corporation and auxiliary of the Pentecostal Assemblies of the World, Inc. (the “PAW”). The CDC was formed to “renovate real estate in an economically depressed area of Indianapolis[.]”
2. For the 2000 tax year, CDC filed Applications for Property Tax Exemption Form 136’s for its four (4) parcels. The PTABOA denied CDC’s applications. CDC then appealed to the Board and a hearing was held on November 19, 2001. The Board issued final determinations affirming the PTABOA’s denial of the exemptions.
3. On October 17, 2002, CDC initiated an original tax appeal. The Tax Court heard oral arguments on January 9, 2004.

Discussion of Remanded Issue

4. The Tax Court decision addresses 3 parcels. The third parcel is actually a combination of two parcels that were considered as one parcel in its original appeal hearing before the Board.
5. With respect to parcel 1 (8052688) the Tax Court upheld the Board’s decision that the property does not qualify for an exemption under Ind. Code §6-1.1-10-16(d). However, the Tax Court held that the Board failed to consider whether the parcel would qualify for an exemption under Ind. Code § 6-1.1-10-16(c). For this reason, the case was remanded to the Board.
6. For parcel 2 (8048090), the Board denied the exemption on the assumption this property was used for overflow parking. However, this parcel is being used to provide ingress or egress from 38th Street to the overflow parking area on parcel 1 and the PAW buildings. The Tax Court held that the Board failed to consider whether CDC’s stated use of the

parcel as an access route qualifies it for a charitable property tax exemption. The Tax Court remanded this issue to the Board.

7. Parcel 3 (8061066 and 8061067) the Tax Court upheld the Board's decision that the property does not qualify for an exemption under Ind. Code §6-1.1-10-16(d). However, the Tax Court held that the Board failed to consider whether the parcel would qualify for an exemption under Ind. Code § 6-1.1-10-16(c). For this reason, the case was remanded to the Board.
8. The Tax Court ordered the Board to instruct the local assessing officials to determine whether CDC's land qualifies for an exemption under Ind. Code §6-1.1-10-16(c) and consistent with the Tax Court Opinion.

Therefore, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the Property Tax Assessment Board of Appeals, Marion County, Indiana, and instructs the PTABOA to make another determination consistent with the Tax Court decision, this ___ day of _____, 2004.

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED CASE -

You may petition for judicial review of this final determination of corrected assessment pursuant to the provisions of Indiana Code § 6-1.1-15-9. 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.

Attachment

Pet. No.

49-800-00-2-8-10001R
49-800-00-2-8-10003R
49-800-00-2-8-10004R
49-800-00-2-8-10010R

Parcel No.

8061066
8052688
8061067
8048090