

Attachment to:
Petition #49-600-02-2-8-00001
Eagle Creek Congregation

An application for property tax exemption must be filed in the same year that property tax exemption is sought. Therefore, if the Petitioner wished to have the exemption from the property taxes assessed and imposed for 2002, then the Petitioner was required to file an application for exemption on or before May 15, 2002. However, the Petitioner filed the application on October 18, 2002 requesting property tax exemption for the property taxes assessed and imposed in 2002. Thus the application for exemption was filed after the statutory deadline to achieve property tax exemption for the taxes assessed and imposed for 1999. Ind. Code § 6-1.1-11-3 and –3.5

Ind. Code § 6-1.1-11-1 provides that an “[e]xemption is a privilege that may be waived by a person who owns tangible property that would qualify for the exemption. If the owner does not comply with the statutory procedures for obtaining an exemption, he waived the exemption. If the exemption is waived, the property is subject to taxation.”

The Petitioner did not comply with the statutory filing date set forth under Ind. Code § 6-1.1-11-3 and –3.5 and has waived the property tax exemption for the year 2002. As such the exemption is denied and the subject property is wholly subject to property taxation for the year 2002 with the property taxes due and payable in 2003.