

REPRESENTATIVE FOR PETITIONER: Terry Dickerson, Treasurer

REPRESENTATIVE FOR RESPONDENT: Frank Agostino, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

EVANGEL HEIGHTS UNITED)	Petition No.: 71-026-25-2-8-01085-24
METHODIST CHURCH,)	
)	Parcel No.: 71-09-07-452-011.000-26
Petitioner,)	
)	Assessment Year: 2025
v.)	
)	County: St. Joseph County
ST. JOSEPH COUNTY ASSESSOR,)	
)	
Respondent.)	

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:

INTRODUCTION

1. Evangel Heights United Methodist Church sought a religious exemption under the general exemption statute, Indiana Code § 6-1.1-10-16, for a single-family residential home located in South Bend that it uses to house its pastor. Although the Church ultimately made no real effort to prove its claim for a religious exemption under the general exemption statute, it did demonstrate that the property qualifies for a parsonage exemption under Indiana Code § 6-1.1-10-21. We therefore conclude it is entitled to a 100% exemption for the 2025 assessment year.

PROCEDURAL HISTORY

2. On September 18, 2024, the Church filed a Form 136 exemption application requesting a 100% exemption for the January 1, 2024 assessment date. On October 29, 2024, the St. Joseph County Property Tax Assessment Board of Appeals (“PTABOA”) issued a Form 120 notice denying the Church’s application for the January 1, 2025 assessment date.¹ On November 20, 2024, the Church timely filed a Form 132 petition with the Board appealing the denial of its exemption application for the 2025 assessment year.
3. On August 4, 2025, Tammy Sierp, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the subject property. Terry Dickerson, the Church’s Treasurer, testified under oath.
4. The Petitioner offered the following exhibits:

Petitioner Exhibits 1-2:	2025 Form 132 Petition
Petitioner Exhibits 3-7:	2024 Form 136 Application
Petitioner Exhibit 8:	Form 11 Notice of Assessment
Petitioner Exhibits 9-10:	Property Record Card for subject property
Petitioner Exhibit 11:	Affidavit of Parsonage
Petitioner Exhibits 12-15:	Articles of Incorporation
Petitioner Exhibits 16-19:	Amendment to the Articles of Incorporation
Petitioner Exhibit 20:	Form 120 Notice
5. The Respondent did not offer any exhibits.
6. The record also includes the following: (1) all pleadings and documents filed in this appeal; (2) all orders and notices issued by the Board or ALJ; and (3) an audio recording of the hearing.

¹ The Church’s Form 136 application was filed after the April 1st application deadline for 2024 established by Ind. Code § 6-1.1-11-3(a)(2), and the PTABOA treated it as an application for the January 1, 2025 assessment date. *See Pet’r Ex. 20.*

FINDINGS OF FACT

7. The Church is an Indiana nonprofit corporation formed on December 16, 1952, “[t]o establish and maintain in the community a Christian congregation for worship and service; to promote the Christian life, and to advance the Kingdom of God by all available means, both at home and abroad.” It is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. *Dickerson testimony; Pet’r Exs. 12-19.*
8. The subject property consists of a single-family residential home situated on less than an acre of land located at 1622 Hoover Avenue in South Bend. On January 1, 2025, the Church owned the property and used it to provide a home for its pastor, Michelle Cobb, a duly ordained minister of the United Methodist Church. Pastor Cobb occupies the home as her residence and performs worship services for the Church at a separate church building. *Dickerson testimony; Pet’r Exs. 9-11.*
9. On November 15, 2024, Pastor Cobb executed an Affidavit of Parsonage under oath stating that the Church owns the subject property, she resides at the subject property, and that it has not and will not be rented out to anyone other than her. *Pet’r Ex. 11.*

ANALYSIS

10. 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, 657 (Ind. 2010). All 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). Property that is predominantly used for exempt purposes by a church is totally exempt from taxation. Ind. Code § 6-1.1-10-36.3.
11. A taxpayer bears the burden of proving it is entitled to an exemption. *Id.* at 657. Exemption statutes are strictly construed against the taxpayer. Every exemption case

“stand[s] on its own facts,” and it is the Petitioner’s duty to walk the Board through the analysis. *Id.* The determination of whether a property should receive an exemption “for a particular assessment date must be based on the tangible property’s eligibility...on that assessment date.” Ind. Code § 6-1.1-11-1.5(b). The assessment date for 2025 was January 1, 2025. Ind. Code § 6-1.1-2-1.5(a)(2).

12. Although the Assessor initially indicated that he was fine with treating this case as an appeal of the 2025 assessment year, during his closing statement he questioned whether the Church’s Form 136 exemption application, in which it requested an exemption for the January 1, 2024 assessment date, could serve as an application for the January 1, 2025 assessment date. Pursuant to Indiana Code § 6-1.1-11-3(a)(2), the deadline for exemption applications is April 1st of the year containing the assessment date.
13. In this case, the Church filed its Form 136 exemption application on September 18, 2024, and its pastor executed her Affidavit of Parsonage on November 15, 2024. While the Church missed the cutoff for 2024 by more than five months, it filed its application and affidavit well before the April 1st deadline for 2025. And the Assessor failed to cite any legal authority that would render the Church’s application invalid as to 2025 simply because it mistakenly listed the 2024 assessment date.
14. Furthermore, the PTABOA elected to treat the Church’s application as being for the 2025 assessment date when rendering its decision, and the Church’s Form 132 petition explicitly appealed the denial of its exemption application for the 2025 assessment year. For those reasons, we conclude the Church filed a valid exemption application for the January 1, 2025 assessment date and that its 2025 appeal is properly before us. We therefore turn to evaluating whether the Church proved that the subject property is entitled to an exemption for 2025.
15. The Church originally sought a religious exemption under Indiana Code § 6-1.1-10-16, but the focus of its evidentiary presentation and arguments during our hearing primarily addressed the elements needed to obtain a parsonage exemption under Indiana Code § 6-


1.1-10-21. That statute provides that a building used as a parsonage and up to 15 acres of land on which it sits is exempt from property taxation if it is owned by, or held in trust for the use of, a church or religious society. Ind. Code § 6-1.1-10-21(b). To receive a parsonage exemption, a church or religious society must submit an affidavit signed under oath stating that the parsonage is being used to house one of the church's or religious society's rabbis, priests, preachers, ministers, or pastors, and is not being used to make a profit. Ind. Code 6-1.1-10-21(c).

16. Here, the Assessor conceded that the Church owns, occupies, and uses the subject property as a parsonage for its pastor. And the Church submitted an Affidavit of Parsonage in which its pastor confirmed under oath that: 1) the Church owns the subject property; 2) she resides at the subject property; and 3) the Church does not rent it out to anyone else. Thus, we conclude the subject property qualifies for a parsonage exemption for the 2025 assessment year.

FINAL DETERMINATION

17. Because the Church demonstrated that the subject property qualifies for a parsonage exemption under Indiana Code § 6-1.1-10-21, we conclude the subject property is entitled to a 100% exemption for the 2025 assessment year.

Date: OCTOBER 31, 2025


Chairman, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review

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>.