REPRESENTATIVE FOR PETITIONER: Michael Kuhn, President

REPRESENTATIVE FOR RESPONDENT: Brian Cusimano, Attorney

BEFORE THE INDIANA BOARD OF TAX REVIEW

Germania Maennerchor,	)	Petition No.: *See attached.*
	)	
Petitioner.	)	Parcel No.: *See attached.*
	)	
v.	)	County: Vanderburgh
	)	
Vanderburgh County Assessor,	)	Year: 2025
	)	
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. Germania Maennerchor ("Germania") seeks a partial exemption for its clubhouse, arguing that it is primarily used for the preservation of German culture and music. We find that Germania failed to show that the subject property was predominantly used for exempt purposes. Thus, we find the subject property 100% taxable for the 2025 assessment year.

PROCEDURAL HISTORY

2. In January 2025, the Vanderburgh County Assessor's office sent a letter to Germania stating that it was reviewing the exempt status of the subject property. The letter instructed Germania to submit a notice of change of use (Form 136 CO-U) as well as additional supporting documents. The letter also stated that failure to comply would

result in Germania's exemptions being "dropped." Germania did not reply to the letter or file a Form 136 for the 2025 assessment year. On April 24, 2025, the Vanderburgh County Property Tax Assessment Board of Appeals ("PTABOA") conducted a hearing on Germania's exemption. On May 23, 2025, the PTABOA issued its decision finding each of the parcels 100% taxable for the 2025 assessment year.

3. On June 20, 2025, Germania appealed to the Board. On March 10, 2026, our designated administrative law judge, Erik Jones ("ALJ"), held a telephonic hearing on Germania's appeals. Neither he nor the Board inspected the subject property. Germania president Michael Kuhn, members James Harl and Jody Wassmer, and Cara Schuster from the Vanderburgh County Assessor's office testified under oath.

4. Germania submitted the following exhibits:

Pet'r Ex. A	Germania Flyers/Brochure
Pet'r Ex. B	Use calculations worksheet
Pet'r Ex. C	PowerPoint slides entitled "Heritage Lost, Heritage Preserved"
Pet'r Ex. D	Letter from Governor Mike Braun regarding Saengerfest

5. The Assessor submitted the following exhibits:

Resp. Ex. 1	Assessor's use calculations
Resp. Ex. 2	Tables of parcel numbers, addresses, and classes for subject properties

6. The record also includes the following: (1) all pleadings, briefs, and documents filed in this appeal, (2) an electronic recording of the hearing, and (3) all orders, and notices issued by the Board or ALJ.

FINDINGS OF FACT

7. Germania is a 501(c)(3) non-profit corporation that was founded in 1900 and exists to promote German music, speech, and dramatic arts, as well as to serve as a social and fraternal organization for its members. It has five part-time employees, including two choir directors, two bartenders, and a janitor. Germania also awards scholarships and makes donations to various worthy causes. *Kuhn testimony; Wassmer testimony.*

8. The subject property consists of nine parcels located on Fulton Avenue in Evansville. The parcels are improved with Germania's clubhouse building, a multi-story brick and limestone structure originally built in 1914. Over time, the building was expanded with bathrooms, adjoining buildings, and a kitchen. It totals approximately 14,000 square feet. The main floor includes performance areas and singer rooms, while the basement houses a Rathskeller restaurant/bar. The upper floor contains a museum used to exhibit German artifacts and documents. German murals decorate some of the walls throughout the property. In previous assessment years, the property received a 90% partial exemption, with the 10% taxable portion attributed to the bar. *Wassmer testimony; Harl testimony.*

9. Both parties focused their evidentiary presentations on the use of the property in the 2025 calendar year. Germania presented a time-usage log in which it claimed that in 2025 the property was used 67.74% of the time for German cultural events and the remainder for private rentals or non-German cultural events. This usage log is not comprehensive. It does not account for any use related to the bar, either in terms of square footage or hours of use. The bar is approximately 2,200 square feet. The bar is open Monday through Friday, but the record is silent as to the precise hours. This omission of the bar from the usage log is significant because the bar appears to be the only consistent, weekly, Monday through Friday use of the facility throughout the year. Accordingly, the usage log did not account for what proportion of the bar's use, if any, should be considered as an exempt purpose promoting German culture or a mere social use. Additionally, the usage log only accounts for the use of 5,744 square feet of the total 14,000 square feet of the building. It has apparently omitted accessory areas such as kitchens, bathrooms, private meeting rooms, and storage space. Some of these areas, such as the kitchens, were clearly used for both the German cultural events as well as private rentals and social events. Because of the inadequacies of the usage log, we are unable to determine the actual breakdown of the relative time and space attributable to the various claimed exempt and non-exempt uses in 2025. *Wassmer testimony; Harl testimony; Kuhn testimony; Wassmer testimony; Pet'r Exs. A-D.*

10. Germania did not provide a time-usage log for 2024. We accept the testimony that certain uses and events occur every year at the building, and that the following events from 2025 also took place in 2024.

- Hosting Saengerfest, a social event featuring German Music.
- Hosting Christkindlmarkt.
- Hosting other German cultural and musical events.
- Providing practice space for German bands and the choir.
- Giving tours of the subject property and German artifacts.
- Operating fundraisers to support Germania.
- Renting out space for private events, including a Harley Hogs Christmas Party on 11/9/24.
- Rathskeller bar/restaurant open Monday through Friday.

Because neither party provided any detailed accounting of the subject property's use in 2024, we are unable to determine the relative time it was used for any particular purpose. *Wassmer testimony; Harl testimony; Kuhn testimony; Pet'r Exs. A-D.*

CONCLUSIONS OF LAW

11. Although tangible property in Indiana is generally taxable, the Legislature has exercised its constitutional power to exempt certain types of property. *Hamilton Cnty. Prop. Tax Assessment Bd. of App. v. Oaken Bucket Partners, LLC*, 938 N.E.2d 654, 657 (Ind. 2010). Because exemptions relieve properties from bearing their share of the cost of government services, they are strictly construed against taxpayers and in favor of the state. *Indianapolis Osteopathic Hosp., Inc. v. Dep't of Loc. Gov't Fin.*, 818 N.E.2d 1009, 1014 (Ind. Tax Ct. 2004), *review denied*; Ind. Code § 6-1.1-15-4(j). For a property to obtain an exemption, the owner must file a certified application for exemption. Ind. Code § 6-1.1-11-3(a). If the owner does not comply with the statutory procedures for obtaining the exemption, the privilege of property tax exemption is waived, and the property is subject to taxation. Ind. Code § 6-1.1-11-1.

12. The Assessor claims that Germania should be denied an exemption because it did not file an exemption application for the 2025 assessment year. Indiana Code § 6-1.1-11-3.5(c)(2) provides that a not-for-profit organization must file an exemption application on

or before April 1 of every even-numbered year. But that requirement is subject to exceptions. Notably, after a property receives an exemption, Indiana Code § 6-1.1-11-4(d) relieves a taxpayer from the need to file subsequent exemption applications under certain conditions. Specifically, when (1) the owner properly filed an application at least once for an exemption under Indiana Code §§ 6-1.1-10-21 or 6-1.1-10-16; and (2) the property continues to meet the statutory requirements for exemption. Ind. Code § 6-1.1-11-4(d)(2)-(3). Neither the Assessor nor the PTABOA has the authority to require an entity to file a new application. And it is undisputed that Germania received a 90% exemption in the prior year. Thus, we find that Germania was not required to file a new exemption application. However, this finding does not end our inquiry, as the PTABOA has the authority to review the ongoing eligibility of previously granted exemptions. Ind. Code § 6-1.1-11-4(g). Thus, we must determine whether Germania has demonstrated that its use of the subject property met the requirements for an exemption for the 2025 assessment year.

13. All or part of a building is exempt from taxation if it is owned, and exclusively or predominantly used or occupied for educational, literary, scientific, religious, or charitable purposes. Ind. Code §§ 6-1.1-10-16(a), -36.3(c). In addition, Indiana Code § 6-1.1-10-23 provides an exemption for fraternal beneficiary associations. A taxpayer bears the burden of proving its property qualifies for an exemption. *Indianapolis Osteopathic Hosp.*, 818 N.E.2d at 1014. Every exemption appeal "stand[s] on its own facts" and it is the taxpayer's duty to walk us through the analysis. *Jamestown Homes of Mishawaka, Inc. v. St. Joseph Cnty. Ass'r*, 914 N.E.2d 13, 15 (Ind. Tax Ct. 2009), *review denied.*

14. Property is predominantly used for one or more stated purposes if it is used for those purposes more than 50% of the time it is used in the year that ends on the assessment date. I.C. § 6-1.1-10-36.3. The assessment date for this appeal is January 1, 2025. Thus, the 2024 calendar year is the relevant time period. A property is 100% tax exempt if it is exclusively used or occupied for exempt purposes or if it is predominantly used for exempt purposes by a church, religious society, or nonprofit school. I.C. § 6-1.1-10-

36.3(c)(1)-(2). Otherwise, a property qualifies only for an exemption that "bears the same proportion to the total assessment" as the amount of time the property's exempt use bears to its total use. I.C. § 6-1.1-10-36.3(c)(3). Where a property is not used exclusively for exempt purposes, a taxpayer must offer evidence comparing the relative distribution of time between exempt and non-exempt uses. *See Hamilton Cnty. Ass'r v Duke*, 69 N.E.3d 567, 572 (Ind. Tax Ct. 2017) (holding that a failure to provide the Indiana Board with a comparison of the relative amounts of time that a property was used for exempt and non-exempt purposes is fatal to a claim of exemption under I.C. § 6-1.1-10-36.3), *review denied.*

15. Here, Germania claimed charitable, educational, and fraternal beneficiary exemptions in its appeal petitions. But it made no argument as to the fraternal beneficiary claim at the hearing and thus has waived it. We address the educational and charitable claims in turn.

16. To qualify for an educational-purpose exemption, a taxpayer must show that it provides a public benefit through educational instruction that is the "substantial equivalent" to that offered by Indiana's tax-supported institutions. *Dep't of Loc. Gov't Fin. v. Roller Skating Rink Operators Ass'n*, 853 N.E.2d 1262, 1266 (Ind. 2006). This, in turn, justifies that the property's public benefit is "sufficient to justify the loss in tax revenue." *McClain Museum, Inc. v. Madison Cnty. Ass'r*, 134 N.E.3d 1096, 1102 (Ind. Tax Ct. 2019), *review denied.* The closer a taxpayer's activities are to traditional public-school programs, the more obvious the public benefit. But a taxpayer need not offer courses that are directly analogous to such public-school courses; rather, the taxpayer's offerings simply need to be related to public school offerings. *Id.* (*citing Trinity Sch. of Nat. Health v. Kosciusko Cnty. Prop. Tax Assessment Bd. of App.*, 799 N.E.2d 1234, 1238 (Ind. Tax Ct. 2003)). The taxpayer need only relieve the state's public education burden to "some limited extent." *Id.*

17. Germania failed to provide evidence that its activities met this standard. While Germania made some references to quasi-educational activities such as tours of the subject property and the German artifacts, it did not demonstrate that these tours were in any way equivalent to instruction offered at regular tax-supported institutions. In addition,

Germania did not provide any accounting of the purported educational uses in the year preceding the January 1, 2025, assessment date—i.e. the 2024 calendar year. For these reasons, we find that Germania has failed to show that the subject property qualifies for any educational exemption.

18. We now turn to Germania's charitable exemption claim. The term "charitable purpose" must be understood in its broadest constitutional sense. *Knox Cnty. Prop. Tax Assessment Bd. of App. v. Grandview Care, Inc.*, 826 N.E.2d 177, 182 (Ind. Tax Ct. 2005). A charitable purpose will generally be found if: (1) there is evidence of relief of human want manifested by obviously charitable acts different from the everyday activities of man in general; and (2) there is an expectation that a benefit will inure to the general public sufficient to justify the loss of tax revenue. *Id.*

19. Here, Germania claims the subject property should receive a partial charitable exemption because it is predominantly used for events supporting the preservation of German culture. Charitable uses have been found for certain instances of historic preservation and military history museums. *See College Corner, L.P. v. Dep't of Loc. Gov't Fin.*, 840 N.E.2d 905, 910 (Ind. Tax Ct. 2006) (holding that the preservation of historical buildings can be a charitable purpose); s*ee also McClain Museum,* 134 N.E.3d at 1103-06 (finding that a museum of military equipment was charitable because it informed the public about military history and heritage and thus the American experience). But the Tax Court declined to grant a charitable exemption to a museum of miniatures. *Nat'l Ass'n of Miniature Enthusiasts v. State Bd. of Tax Comm'rs*, 671 N.E.2d 218 (Ind. Tax Ct. 1996). In addition, when a property is primarily used for social activities, it cannot receive a charitable exemption. *Indianapolis Elks Bldg. Corp. v. State Board of Tax Comm'rs,* 251 N.E.2d 673, 682 (Ind. Ct. App. 1969). The Tax Court has also distinguished recreational/social activities such as drinking, dancing, and karaoke from charitable uses such as fundraisers. *Fraternal Order of Eagles #3988, Inc. v. Morgan Cty. Prop. Tax Assessment Bd. of App.*, 5 N.E.3d 1195, 1202 (Ind. Tax Ct. 2014). In addition, it is the charitable use of the building that controls whether a property receives an exemption, not

whether funds are distributed to charitable causes. *State Bd. of Tax Comm'rs v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1263 (Ind. 2002).

20. The subject property is used for both social and cultural activities. Some of the activities seem on their face to be primarily devoted to the preservation of German culture, while others appear to be primarily social, or, in some cases, commercial (such as the regular operation of a bar). In addition, the record contains little detail regarding the specific activities that occurred in the 2024 calendar year. Without such detail, we cannot determine whether any individual activity was more geared toward cultural preservation as opposed to social recreation. And for that reason, we cannot conclude that the subject property was predominantly used for charitable purposes.

21. Moreover, Germania admits that it rents out the subject property for non-exempt uses. And the only event that we can definitively tie to the 2024 calendar year was for just such a non-exempt use. As discussed above, when a property is used for both exempt and non-exempt purposes, the party seeking the exemption must provide a comparison of the relative amount of time it is used for each purpose. *Duke*, 69 N.E.3d at 572. We recognize that Germania did provide a detailed analysis of the use of the subject property in the 2025 calendar year. But the law is clear that it is the use in 2024 that controls, not 2025. I.C. § 6-1.1-10-36.3. Given the record presented, we are unable to determine what percentage of time the subject property was used for German cultural events versus the private events and other predominantly social activities.

22. We dealt with a very similar question in the matter of *Deutschbau, Inc. v. Allen County Assessor,* Pet. No. 02-074-21-2-8-00853-21 (Ind. Bd. Tax Rev. June 24, 2024). That case involved a similar facility that was used for both German cultural events such as concerts and choir rehearsals, as well as social activities such as fish fries and private weddings. We found that the taxpayer failed to show that its property was primarily used for the preservation of German culture as opposed to primarily social activity. Germania attempted to distinguish that case by arguing that, unlike the taxpayer in *Deutschbau,* it provided evidence that it was relieving human want by connecting people with German

culture and the German-American experience. But evidence of just some charitable activity is insufficient. Rather, the law requires that the property in question be predominantly used for charitable endeavors in the year preceding the assessment date. In this case, like in *Deutschbau,* Germania has failed to provide reliable evidence establishing that the predominant use of the property was charitable rather than social for the relevant time period.

23. Finally, even were we to find the German cultural events predominantly charitable in nature, we could not grant relief because Germania has not demonstrated the amount of exemption it should receive or what parts of the building it should apply to. Germania claimed the subject property was used approximately 68% of the time for German cultural events, but that figure was based on events that occurred in 2025, did not include the operation of the bar, and only accounted for approximately 5,700 square feet of a 14,000 square foot building. In order to succeed in its claim, Germania needed to show the exact extent to which each portion of the subject property for which it was claiming an exemption was predominantly used for exempt purposes during the year preceding the assessment date. *Duke*, 69 N.E.3d at 572.

24. We do not suggest that Germania's use of the subject property to preserve German culture and music is not a laudable use. Nonetheless, the record presented to us does not demonstrate that the subject property meets the standard for an exemption for the 2025 assessment year under the relevant statutes and case law.

CONCLUSION

25. Germania failed to show that it owned, occupied, and predominantly used the subject property for exempt purposes in the year preceding the assessment date. Thus, we find the subject property to be 100% taxable for the 2025 assessment year.

DATE: SEPT. 8, 2026

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 of 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>.

Attachment

Petition Number	Parcel Number
82-029-25-2-8-00501-25	82-06-19-028-012.000-029
82-029-25-2-8-00502-25	82-06-19-028-019.002-029
82-029-25-2-8-00503-25	82-06-19-028-013.004-029
82-029-25-2-8-00504-25	82-05-24-028-012.013-029
82-029-25-2-8-00505-25	82-05-24-028-012.012-029
82-029-25-2-8-00506-25	82-06-19-028-012.001-029
82-029-25-2-8-00507-25	82-06-19-028-012.008-029
82-029-25-2-8-00508-25	82-06-19-028-012.014-029
82-029-25-2-8-00509-25	82-06-19-028-012.009-029