REPRESENTATIVE FOR PETITIONER: Darren A. Craig, Attorney

REPRESENTATIVE FOR RESPONDENT: Zachary D. Price, Attorney

BEFORE THE
INDIANA BOARD OF TAX REVIEW

Hagios, Inc.,	)	Petition Nos.: 05-002-25-2-8-00518-25
	)	05-002-25-2-8-00519-25
Petitioner,	)	
	)	Parcel Nos.: 05-02-09-101-032.000-002
v.	)	05-02-10-202-042.000-002
	)	
Blackford County Assessor,	)	County: Blackford
	)	
Respondent.	)	Year: 2025

September 14, 2026

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. Hagios, Inc. seeks a 100% educational exemption for a property it operated as a school and music camp during 2024. The Blackford County Assessor did not dispute that Hagios used the property for educational purposes, instead arguing only that Hagios had to file a new application for the 2025 assessment year. We disagree and find that Hagios faced no such requirement. Because the property was exclusively used for exempt purposes during the relevant timeframe, we find that it qualifies for a 100% exemption for the 2025 assessment year.

PROCEDURAL HISTORY

2. Hagios originally filed a Form 136 application seeking a 100% exemption for its property located at 107 E. Monroe Street in Montpelier for the 2024 assessment year. The

Blackford County Property Tax Assessment Board of Appeals ("PTABOA") granted the 100% exemption. However, the PTABOA added a note to its determination: "Please file for 25 pay 26 year, so [the] PTABOA can see the progress and plans for the future."[1] *Form 136, Pet'r. Ex. 17.*

3. Hagios, however, did not file a Form 136 application for the 2025 assessment year. Consequently, on June 16, 2025, the PTABOA issued a Form 120 determination revoking the exemption and declaring the property 100% taxable. The PTABOA noted that it "removed [the] exemption due to a non-file." Hagios responded on July 2, 2025, by filing a Form 132 petition with the Board.

4. On March 17, 2026, our designated Administrative Law Judge, Erik Jones ("ALJ"), held a telephonic hearing. Hagios President Spencer Roller testified under oath.

5. Hagios submitted the following exhibits:

Exhibit 1	IRS Determination letter,
Exhibit 2	Form 990 proof of filing,
Exhibit 3	Purchase agreement for subject property, signed by Spencer Roller and Rick Sills,
Exhibit 4	Quitclaim deed for subject property, dated Dec. 11, 2023,
Exhibit 5	Hagios school year calendar,
Exhibit 6	Hagios music camp registration packet,
Exhibit 7	Receipt from International Christian Accrediting Association ("ICAA"), dated Sep. 16, 2024,
Exhibit 8	Receipts showing Hagios expenses in repairing property,
Exhibit 9	Receipts showing Hagios' expenses in operating school,
Exhibit 10	Pre-candidate certificate from ICAA, dated June 2025,
Exhibit 11	Certificate of attendance from Oral Roberts University Educational Fellowship,
Exhibit 12	Certificate of Membership with the Oral Roberts University Educational Fellowship, dated 2025-2026,
Exhibit 13	Order Regarding Plaintiff's Motion for Prejudgment Possession, *City of Montpelier v. Hagios, Inc. & Spencer Roller*, Cause No.: 02D02-2501-CE-2 (Allen Cnty. Superior Ct. Feb. 27, 2025),
Exhibit 14	*Hagios Inc. v. City of Montpelier*, 270 N.E.3d 538 (Ind. Ct. App. 2025),
Exhibit 15	2024 Form 136,
Exhibit 16	2024 Form 120,

[1] Hagios claims that it never received a paper copy of the PTABOA's 2024 decision, learning of its 2024 exempt status only through verbal confirmation during a visit to the Lawrence County Assessor's office. *Roller testimony.*

Exhibit 17 2025 Form 120,
Exhibit 18 2025 Form 132,
Exhibit 19 I.C. § 6-1.1-11.

6. The Assessor did not offer any exhibits.

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

FINDINGS OF FACT

8. The subject property is a roughly century-old school building of 95,000 square feet that formerly served as Montpelier High School. It includes approximately 50 classrooms, a gymnasium, and a cafeteria. After the property was vacated in 2022, Hagios purchased it in December of 2023 for $20,000 to operate a school. The purchase agreement contained a reversionary clause requiring Hagios to "substantially complete" the project within five years. At the time of purchase, the property had several elements of deferred maintenance, including the roof and HVAC systems. In January 2025, the City of Montpelier filed suit to reclaim the property. The following month, the City obtained a pre-judgment order for possession, which resulted in Hagios's eviction. Hagios appealed, and the Indiana Court of Appeals reversed the trial court's order on October 29, 2025. The lawsuit over possession remains ongoing. *Roller testimony; Exs. 3, 13, 14.*

9. Hagios is a 501(c)(3) non-profit corporation with a mission to educate students in math, science, history, and the arts. After making some repairs to the property, Hagios began using the building as a music camp in the summer of 2024. That fall, Hagios began hosting formal classes with two full-time teachers and a total of six enrolled students. Although Hagios did not offer any evidence detailing its school operations or curriculum, it had been pursuing accreditation as a K-12 institution. However, the school ceased operations by January of 2025 after losing possession of the property, which stalled the required on-site accreditation visit. *Roller testimony; Exs. 3-6, 8, 13.*

CONCLUSIONS OF LAW

10. 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.

11. The Assessor claims that Hagios 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 initial exemption, Indiana Code § 6-1.1-11-4(d) relieves the taxpayer from filing subsequent exemption applications under certain conditions. Specifically, the statute waives subsequent filing requirements when (1) the owner properly filed an application at least once for 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 the 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 Hagios received an exemption in 2024. Thus, we find that Hagios was not required to file a new exemption application for the 2025 assessment year. However, this finding does not end our inquiry, as the PTABOA retains statutory authority to review the ongoing eligibility of previously granted exemptions. Ind. Code § 6-1.1-11-4(g). Thus, we must determine whether Hagios has demonstrated that its use of the subject property satisfied the requirements for an exemption for the 2025 assessment year.

12. 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). 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). 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. 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.* The assessment date for this appeal is January 1, 2025. Thus, the 2024 calendar year is the relevant time period.

13. Here, Hagios claimed it was using the property for educational purposes. 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, demonstrates 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.*

14. As discussed above, the property's use during the 2024 calendar year controls. Notably, the Assessor did not dispute that the subject property was used for educational purposes; instead, she relied entirely on her argument that Hagios had to file a new application. Although the record of the property's use is admittedly scant, we know that Hagios held a summer music camp, operated a school for six students for one semester, and sought K-12 accreditation. However, we do not know what types of classes were offered at either program, nor do we know the specific amount of time devoted to any single activity. Still, we infer that the school educated six school-age students, thereby relieving the government of its educational burden. Under these circumstances, we find it more likely than not (albeit barely) that both the music camp and the school constituted educational uses. Because the record contains no evidence of any other use in 2024, we find that the property was exclusively used for exempt purposes during that timeframe.[2] Thus, it qualifies for a total exemption for the 2025 assessment year.

CONCLUSION

15. Hagios demonstrated that the subject property was exclusively used for educational purposes in 2024, the year preceding the assessment date. For that reason, we find the property to be 100% exempt for the 2025 assessment year.

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

Commissioner, Indiana Board of Tax Review

[2] The 2025 ownership dispute and subsequent school closure are relevant to property's exempt status for the 2026 assessment year, but they have no bearing on the 2025 assessment year currently under appeal.

- 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>.