REPRESENTATIVE FOR PETITIONER: Chris Leeuw, Chief Executive Officer

REPRESENTATIVE FOR RESPONDENT: Marilyn Meighen, Attorney at Law

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BEFORE THE
INDIANA BOARD OF TAX REVIEW

NEUROHOPE OF INDIANA, INC.,	)	Petition No.: 29-018-25-2-8-00572-25
	)	
Petitioner,	)	Parcel No.: 16-90-50-00-05-146.000
	)	
v.	)	County: Hamilton
	)	
HAMILTON COUNTY ASSESSOR,	)	Assessment 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. Neurohope of Indiana, Inc. ("Neurohope") filed an application for a charitable exemption under Indiana Code § 6-1.1-10-16 for personal property located in Hamilton County. There is no dispute that the 2025 exemption application was untimely filed, and we have no authority to grant the exemption. We therefore conclude that Neurohope's personal property is 100% taxable for the 2025 assessment year.

PROCEDURAL HISTORY

2. On May 12, 2025, Neurohope filed a Form 136 exemption application seeking a charitable exemption for its personal property for the 2025 assessment year. On July 18, 2025, the Hamilton County Property Tax Assessment Board of Appeals ("PTABOA") issued a Form 120 determination denying Neurohope's exemption application.

3. On August 8, 2025, Neurohope filed its Form 132 petition with the Board challenging the PTABOA's determination. On January 28, 2026, David Smith, our designated administrative law judge ("ALJ"), held a telephonic hearing on Neurohope's petition. Neither he nor the Board inspected Neurohope's personal property.

4. Neurohope's Chief Executive Officer Chris Leeuw, Certified Public Accountant Neil Stegemiller, and Hamilton County Assessor Kevin Poore testified under oath.

5. Neurohope submitted the following exhibits at hearing:

Petitioner Ex. 1:	Internal Revenue Service ("IRS") 501(c)(3) exemption letter
Petitioner Ex. 2:	Form 132 petition
Petitioner Ex. 3:	Donovan letter and copies of 2025 Forms 103 and 104
Petitioner Ex. 4:	IRS Form 8868 extension request for filing 2024 990 return

6. The Assessor submitted the following exhibits:

Respondent Ex. A:	Form 136 Application for Property Tax Exemption
Respondent Ex. B:	Form 120 Notice of Action on Exemption Application
Respondent Ex. C:	Form 132 petition and copy of mailing label
Respondent Ex. D:	Forms 103 and 104 (2025) filed in Hamilton County (CONFIDENTIAL-Redacted)
Respondent Ex. E:	Forms 103 and 104 (2025) filed in Marion County (CONFIDENTIAL-Redacted)

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

FINDINGS OF FACT

8. Neurohope provides low-cost and free rehabilitative services to individuals with neurologic injuries, strokes, spinal injuries, and other brain injuries. It is exempted from federal income tax under section 501(c)(3) of the Internal Revenue Code. In September 2024, Neurohope moved from Marion County to its current location at 1300 E. 96th Street, which has an Indianapolis postal address but is located in Hamilton County. As of January 1, 2025, all of Neurohope's personal property was located at the 96th Street property. *C. Leeuw testimony; Stegemiller testimony; Pet'r Exs. 1, 2; Resp't Ex. A.*

9. On May 12, 2025, Neurohope filed a Form 136 exemption application with the Hamilton County Assessor seeking a charitable exemption for its personal property for the 2025 assessment year. That same day, Neurohope also filed a personal property return in Hamilton County using a Form 103 – Long, a Form 104, and a Form 106 (Schedule of Adjustments to Business Tangible Personal Property Return) because its assets had all been transferred to Hamilton County as of January 1, 2025. Additionally, it filed a zero-return in Marion County using a Form 103 - Long (Business Tangible Personal Property Assessment Return) and a Form 104 (Business Tangible Personal Property Return). There is no evidence in the record as to whether Neurohope's property had received an exemption in Marion County for any prior year.

10. As noted above, on July 18, 2025, the PTABOA denied Neurohope's Form 136 exemption application because it was not timely filed by the April 1, 2025 deadline. *C. Leeuw testimony; Stegemiller testimony; Poore testimony; Pet' Exs. 2, 3; Resp't Exs. B, C, D, E.*

Conclusions of Law

A. Objection

11. The Assessor objected to the admission of Petitioner's Exhibit 4, Neurohope's IRS Form 8868 extension request for filing its 2024 990 return, on relevance grounds. Neurohope explained that it offered the exhibit to show that it is a non-profit organization. Because the exhibit meets the minimal standard for relevance, we overrule the objection and admit it.

B. Exemption Standard

12. 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). The legislature has provided for the exemption of personal property if it is owned and used in a way that would qualify as exempt if it were a building. Ind. Code § 6-1.1-10-16(e). Because exemptions relieve properties from bearing their fair share of the cost of government services, they are strictly construed against the taxpayer. A taxpayer therefore bears the burden of proving that its property qualifies for an exemption. *Indianapolis Osteopathic Hosp, Inc. v. Dep't of Local Gov't Fin*, 818 N.E.2d 1009, 1014 (Ind. Tax Ct. 2004). For a property to obtain an exemption, the owner must file a certified application for exemption by April 1st of the assessment year. Ind. Code § 6-1.1-11-3(a)(2). 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.

C. Analysis

13. At our hearing, the Assessor argued that Neurohope waived its exemption claim by failing to file its Form 136 exemption application by April 1, 2025. We agree. Neurohope admitted that it did not file its application until May 12, 2025, more than a month after the statutory deadline. Thus, its application was untimely and Neurohope has

waived its claim to an exemption for 2025.

14. Although Neurohope asks us to show leniency, the Board is a creation of the legislature, and we only have those powers conferred by statute. *Whetzel v. Dep't of Local Gov't Fin.*, 761 N.E.2d 1093, 1096 (Ind. Tax Ct. 2002) *citing Matonovich v. State Bd. of Tax Comm'rs*, 715 N.E.2d 1018, 1021 (Ind Tax Ct. 1999). No statute gives us the authority to waive a statutory deadline. We are therefore compelled to find that Neurohope's personal property is not entitled to an exemption for the 2025 assessment year.

CONCLUSION

15. Because Neurohope failed to timely file for an exemption, we conclude that its personal property is 100% taxable for the 2025 assessment year.

Date: APRIL 10, 2026

Jonathan R. Elrod
Chairman, Indiana Board of Tax Review

Timothy Schultz
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>.