

REPRESENTATIVE FOR PETITIONER: Robert Pease, member, Wildwood Forest, LLC

REPRESENTATIVE FOR RESPONDENT: Kevin Gardner, Vigo County Assessor

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

Wildwood Forest, LLC,	)	Petition No.: 84-008-21-2-8-00302-21
	)	
Petitioner,	)	Parcel No.: 84-07-18-276-001.000-008
	)	
v.	)	County: Vigo
	)	
Vigo County Assessor,	)	Assessment Year: 2021
	)	
Respondent.	)	

Date NOVEMBER 9, 2021

**FINAL DETERMINATION**

The Indiana Board of Tax Review, having reviewed the facts and evidence presented and having considered the issues, now finds and concludes the following:

**Findings of Fact and Conclusions of Law**

**Introduction**

1. Wildwood Forest, LLC was denied an exemption for a property it bought from the Boy Scouts of America (“BSA”), when BSA could no longer afford it. Wildwood bought the property so BSA could continue operating it as a campground for scouting activities. Because Wildwood proved that it owned the property for exempt purposes and that BSA occupied and used it exclusively for those purposes, we find that the property was 100% exempt from taxation.

## Procedural History

2. Wildwood applied for an exemption for its real property located at 5129 East Old Maple Avenue in Terre Haute. The Vigo County Property Tax Assessment Board of Appeals (“PTABOA”) found the property was 100% taxable. Wildwood then timely filed a Form 132 petition with us.
3. On July 21, 2021, our administrative law judge, Erik Jones, held a telephonic hearing on Wildwood’s petition. Neither he nor the Board inspected the property. Robert Pease appeared for Wildwood. Vigo County Assessor Kevin Gardner represented himself. Both were sworn as witnesses and testified.

## Record

4. Wildwood offered the following exhibits, all of which were admitted:

Petitioner Exhibit 1	Wildwood’s Articles of Organization,
Petitioner Exhibit 2	“Chronology of Key Activity” for Wildwood,
Petitioner Exhibit 3	Wildwood “Operations Model,”
Petitioner Exhibit 4	Financial statement for Wildwood,
Petitioner Exhibit 5	March 10, 2021 letter from Matthew Keck to Robert Pease,
Petitioner Exhibit 6	Form 120 determination,
Petitioner Exhibit 7	Ind. Code § 6-1.1-10-16.
5. The Assessor did not offer any exhibits.
6. The record also includes the following: (1) all petitions and other documents filed in this appeal; (2) all orders and notices issued by the Board or our ALJ; and (3) an audio recording of the hearing.

## Contentions

### A. Wildwood’s Contentions

7. BSA previously owned the property, which is commonly known as Camp Wildwood. Robert Pease is the sole member of Wildwood. He and his brother were both Eagle

Scouts, and his family has a long history both with scouting and with Camp Wildwood. In 1930, when several donors gave BSA land to establish Camp Wildwood, Pease's grandparents contributed some property to provide it with an access route. During the 1980s, Pease's parents donated additional land and a ranger's house. Camp Wildwood remains the only scouting camp in the Vigo County area. *Pease testimony and argument.*

8. In 2017, BSA faced significant financial problems and was re-evaluating its property holdings. BSA told Pease that it planned to sell Camp Wildwood. Concerned about the sustainability of local scouting in the absence of a campground, Pease offered to have the property appraised and buy it. He planned to allow BSA to continue using it as a campground. *Pease testimony and argument; Pet'r Ex. 3.*
9. Pease's legal and financial advisors advised him to establish a limited liability company to acquire the property. He then formed Wildwood as a for-profit entity. Wildwood bought the property from BSA in 2020. Since then, Pease has shouldered all costs related to maintaining and updating Camp Wildwood. *Pease testimony and argument; Pet'r Exs. 2-4.*
10. Wildwood lets the BSA use Camp Wildwood free of charge. BSA uses the property for various activities, including Boy- and Cub Scout camping, week-long day camps, leadership training, and other scouting activities. To ensure that the property remains in its natural state, Pease has thus far denied all requests from other organizations who want to use it, although he is considering letting some non-profit organizations use it in the future. *Pease testimony and argument; Pet'r Exs. 3, 5.*
11. The PTABOA was wrong to deny Wildwood an exemption on grounds that it was organized for profit. Indiana Code § 6-1.1-10-16(a) does not require that a property be owned by a non-profit entity to qualify for exemption. Wildwood's for-profit status would be relevant only if it sought an exemption under § 6-1.1-10-16(c)(3).

12. Finally, Camp Wildwood was exempt when BSA owned it. Despite the transfer of ownership, nothing about the property or its use has changed. Continuing to exempt the property therefore places no additional burden on the local community. *Pease testimony and argument.*

#### **B. Assessor's Contentions**

13. To qualify for a property tax exemption, Wildwood needed to be exempt under section 501(c)(3) of the Internal Revenue Code. In any case, a person must own, occupy, and use a property for an exempt purpose. Although Wildwood owns the property, Wildwood does not use it. *Gardner testimony and argument.*
14. Wildwood does not own the property for an exempt purpose. Wildwood is a private, for-profit entity that can do anything it wants with the property, at any time. Pease's brother owns property bordering Camp Wildwood. According to the Assessor, Wildwood bought the camp to keep it from being developed. For support, the Assessor points to the following statement in a narrative that Wildwood called its "Operating Manual": "We did not want to see a sale to another party which might lead to development of the property." *Gardner testimony and argument; Pet'r Ex. 3.*
15. Finally, exemptions should be granted only where the benefits to the community outweigh the loss in tax revenue. While the property's use might benefit local Boy Scouts, it does not benefit the rest of the community. *Gardner testimony and argument.*

#### **Analysis**

16. 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). A taxpayer bears the burden of proving it is entitled to an exemption. *State Bd. of Tax Comm'rs v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1259 (Ind. 2002).

17. Indiana Code § 6-1.1-10-16(a) provides an exemption for all or part of a building that is owned, and is exclusively or predominantly used and occupied, for educational, literary, scientific, religious, or charitable purposes. I.C. § 6-1.1-10-16(a); I.C. § 6-1.1-10-36.3(a), (c). The exemption generally extends to the land on which the building is situated and to personal property owned and used in such a manner that it would be exempt if it were a building. I.C. § 6-1.1-10-16(c), (e). Unity of ownership, occupancy, and use by a single entity is not required. But each entity must have its own exempt purpose. *Oaken Bucket*, 938 N.E.2d at 657. Once these three elements are met, regardless of by whom, the property is entitled to exemption. *Id.*
18. Wildwood has shown that it owned Camp Wildwood for exempt purposes, and that BSA occupied and used it exclusively for those purposes. Nobody seriously disputes that BSA used Camp Wildwood for exempt purposes. Indeed, the undisputed evidence shows that BSA used the property for activities that are central to its objectives, and the Legislature has determined that such activities further exempt purposes. *See* I.C. § 6-1.1-10-25(a)(10), (b) (exempting real property owned by BSA if it is exclusively used and occupied for BSA’s purposes and objectives).
19. And Wildwood owned the property solely to facilitate BSA’s exempt purposes. Wildwood bought the property so BSA could continue to occupy and use it in the same manner as when BSA owned it. The Assessor points to a sentence from Wildwood’s “Operating Manual,” that refers to Pease not wanting to see the property be developed. According to the Assessor, the reference shows that Pease wanted to block future development around his brother’s home. When read with the rest of the document and in the context of Pease’s testimony, however, the most reasonable interpretation is that Pease did not want the property developed because he was committed to maintaining a campground where young men and women could continue the scouting activities that he and his family had so long supported. At most, blocking development around the home

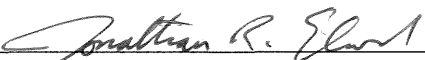
of Pease's brother was incidental to the overarching purpose of preserving the campground for BSA to use.

20. That is consistent with how Wildwood has treated the property since buying it. Wildwood has let BSA occupy and use the property free of charge and has not allowed anyone else to use it.
  
21. Nonetheless, the Assessor argues that Wildwood does not qualify for an exemption because it is a for-profit entity and is not exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. We disagree. Indiana Code § 6-1.1-10-16(a) does not require a taxpayer to be organized not-for-profit or to be exempt from federal income taxation. To the contrary, the relevant question is whether the property at issue was owned, occupied, and used for an exempt purpose. *See College Corner, L.P. v. Dep't of Loc. Gov't Fin.*, 840 N.E.2d 905 at 911 (Ind. Tax Ct. 2006) (holding that Ind. Code § 6-1.1-10-16(a) “does not differentiate between entities that are not-for-profit and entities that operate for profit[,]” but rather “grants an exemption to *any* entity which otherwise qualifies.”) (emphasis in original). Wildwood has shown that it did not own Camp Wildwood to make a profit, but rather to facilitate the BSA's exempt activities. Because the property was owned, occupied, and used exclusively for exempt purposes, we find that it is 100% exempt from taxation.

### **Conclusion**

22. Wildwood proved the subject property was owned, occupied, and used exclusively for charitable purposes. We therefore find that it was 100% exempt for 2021.

We issue this determination on the date first written above.

  
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Chairman, Indiana Board of Tax Review

  
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Commissioner, Indiana Board of Tax Review

  
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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>.