

**GENERAL INFORMATION REGARDING APPLICATION
FOR PROPERTY TAX EXEMPTION FORM 136****WHY MUST I FILE FOR AN EXEMPTION?**

An exemption is a PRIVILEGE WHICH MAY BE WAIVED, if an application for exemption is not timely filed. If an application for exemption is not filed, the County Property Tax Assessment Board of Appeals is without power to grant an exemption. Only property which the taxpayer shows is exempt pursuant to statute may be granted an exemption. Generally, property may be granted an exemption only if it is used for the specific purposes set out in a specific statute.

WHAT PROPERTY MAY BE GRANTED AN EXEMPTION?

Property may be granted an exemption if an application has been timely filed, and the property has been shown to qualify for an exemption specifically provided by statute. Generally, such statutes require ownership of the property by a specified type of entity and use of the property for a specific purpose.

WHO MUST FILE?

The owner of property who wishes to obtain an exemption must file a certified application in duplicate.

WHERE MUST I FILE?

The application must be filed with the County Assessor of the County where the property is located.

WHEN MUST I FILE?

The filing deadline for the exemption application is May 15th. An application must be filed in 2000 and in every even numbered year thereafter, unless the exempt property meets the definition under 6-1.1-11-4 (d). However, an application must be filed in any other year if the property was not exempted in the immediately preceding year. An application should be filed in any year in which an appeal to the Indiana Board of Tax Review or to a court of an exemption determination on the property is pending from any preceding year.

WHAT MUST I FILE?

The owner of the property must file a Form 136 with the county assessor. The owner MUST provide all information requested on the application and accompanying information sheet. There is no filing fee.

Applicant should make a copy of the completed form for his records.

WHAT HAPPENS AFTER I FILE?

The application will be considered by the County PTABOA. If the application is disapproved in whole or in part, notice of that action will be given to the applicant on Form 120.

An applicant may appeal to the Indiana Board of Tax Review within thirty (30) days from the date the notice of disapproval is given by the County PTABOA. The appeal must be filed with the County Assessor on Form 132, prescribed by the Indiana Board of Tax Review.

Before the second day of August the County Assessor shall forward to the Department of Local Government Finance the duplicate copy of each approved application. The Department is required to review those applications and upon notice and hearing, may deny any exemption if it determines that the property is not eligible for exemption.

WHAT ACTIVITIES QUALIFY AS CHARITABLE, EDUCATIONAL AND RELIGIOUS?

Charitable, educational, or religious activities are not defined in statute. Case law suggests that a variety of factors may be relevant and should be considered. Applicants are encouraged to specify in as much detail as possible their precise use of the property and how that use substantially relates to the purposes that they believe qualify the property for exempt status. Applicants should seriously consider consulting an attorney for assistance, because qualification for exemption often presents complex legal questions.