

May 6th, 2024, PTABOA MEETING

Laura- It is May 6th, 2024. This is an administrative hearing being held in the Wells Community Annex. This hearing is being recorded. This hearing is being conducted pursuant to the law by the State of Indiana found in the IC code 6-1.1-1-1. We are going to be hearing the exempt parcels this morning and who filed for tax exempt on their properties. And Isabelle Zuercher will be presenting.

Acres, Inc

90-12-24-200-005.000-007

9380 SE Jeff Rd, Warren, IN 46792

Isabelle- The first one we are going to be starting off with is Acres, Inc. And that is parcel # 90-10-24-200-005.000-007. The address is 9380 SE Jeff Rd, Warren, IN. And the reason they are filing this exemption is because they are a non-for-profit corporation preserving natural areas. The property currently has a barn and a lean to on it. And they are asking for a 100% exemption. And the property is 18.68 acres. And they have provided articles of incorporation, bylaws, balance sheets and summaries of income.

Laura- This property is also already in the wildlife classification also. Which is land type 22, that means that it is on as kind of exempt. I think they paid maybe \$13 an acre this year or \$16 an acre, I can't remember what they bumped it up to this year. They being the DLGF.

Ben- What is the criteria to exempt or not to exempt? Have they presented us with what we need?

Laura- They have. Basically, Acres, Inc has other properties in the county. Quite a few actually. And they are all over Northern Indiana. They are a wildlife preservation company.

Judy- Is this property adjacent to any other of their properties?

Laura- I don't think so. I do not think so. Let me pull it up really quick and check for you. I didn't look at that.

Ben- Does being joined to something make a difference.

Judy- No, I was just curious. Of how expansive it is.

Nate- I don't see any reason why this parcel shouldn't be exempt. Based on what was presented. I make a motion to allow the exemption.

Ben-2nd.

Judy- All in favor?

Judy, Ben, Nate- all said "I"

Ben- Looks like on the survey there is an acreage difference. Has that been fixed?

Laura- On the survey there is a difference.

Ben- On back in 2011, it says the parcel is calculated by the surveyor to be 16 acres.

Isabelle- It should be 18.68 acres. And that has changed.

Onboard Community Center, Inc

90-05-05-200-002.001-010

US 224, Ossian, IN 46777

Isabelle- Okay we are onto the next one. It is the Onboard Community Cent, Inc. Parcel number 90-05-05-200-002.001-010. The address is just US 224. This is better- they gave me a better description of what is happening at the Center. It is going to be used for The Lifewise Academy Youth for Christ events for middle and high-school students. And their hope is to start something in 2025. It is currently being farmed however they are not collecting any rent on it at this time. And their hope is that once they get started, they will be using it daily. And they are asking for it to be 100% exempt. And there are no structures on the property, and it is 5 acres.

Judy- And it is currently being farmed?

Isabelle- Correct. Someone else is farming it. They just are not paying rent or cash renting for it. And we have gotten the articles of the corporation and the bylaws. And as for balance sheets or the summaries of income, it has started yet so we don't have that information yet.

Judy- I am just curious why they aren't going to do anything until 2025, why they are seeking an exemption at this point. Doesn't it say that in 2025 they are going to be...

Isabelle- It just says that ideally- that the idea is to hopefully have something started in the year of 2025. So, they don't have a specific time in 2025. And there are no current structures on the property, so I am assuming that is waiting to be built as well.

Nate- So as far as you know, their plans to plant/ harvest at some point this year?

Isabelle- Based on our information that we have, yes. Whoever is already farming it will continue to farm it this year. I don't think that we have any permits or anything saying that they are starting to build on that property yet.

Laura- Just as a note, this property also is also split. And so, they really won't even start paying property taxes until next year pay 2025. I guess this will exempt the land for when they start building. And then they will have to come back when they get their building as well.

Judy- And so this will alleviate the taxes in 2025.

Laura- Yes, yes and hopefully they will have started building by then.

Ben- And so is there any reason to not grant the exemption, I make a motion to grant it.

Judy- I 2nd. All in favor?

Judy, Ben, Nate- "I"

A City on a Hill Church, Inc
90-03-13-300-010.000-019
705 W 900 N, Uniondale, IN 46791

Isabelle- Okay and our last property for today is A City on a Hill Church. Parcel # 90-03-13-300-010.000-019, And the address is 705 W 900 N in Uniondale. And this is a church, and they are asking for 100% exempt. And there is currently a church on the property that is already built. And there is 1.23 acres. And they have provided articles of incorporation, bylaws, balance sheets and summary of income.

Judy- Do you know if this was a church that had moved from another location to this one?

Isabelle- I believe it is a new one.

Ben- I am just curious, is this Gary Aupperle's church? The acreage is kind of curious to me. Is that just the church lot. It seems like to me that it would be more, not that it matters but...

Laura- There may be a different parcel.

Isabelle- There was also a split that was also done in 2023. So, this exemption will also apply for 2025 when the split officially split for taxes.

Judy- So has this not been exempt recently?

Isabelle- We had a transfer on 11/20/2023 and I don't think it existed until that transfer. And that is when we found out about it. I believe.

Laura- They were paying taxes. They were not exempt before this.

Isabelle- I don't know if they got something or maybe we caught it while we were doing our transfers. We really try to see if we see a church or something like that; we try to get the motion in sending them paperwork and stuff like that to fill out an exemption.

Laura- In 2021, this was bought by Robert Stum and he tried to turn it into an event center. And it didn't fly. And then I believe that he sold it to a real estate company. Maybe RGS is him. And then the church moved into it this year. Yes, they are currently paying about \$1400 a year in taxes.

Judy- With all the credentials presented, I don't see any reason why we should not exempt it.

Ben- So, how does this work that the exemption that we make today is for next year. Is that what happens?

Laura- They will be exempt for 24pay25 yes.

Ben- Okay.

Judy- I will make the motion to exempt this property.

Ben- I 2nd it

Judy- All in favor?

Judy, Ben, Nate- "I."

Laura- Mr. Thornton, would you like to express an opinion?

Roger Thornton- Yes, just a couple of comments. First of all, thank you for the work at the Assessor's office as well. I think that we have all observed the stress that has to come with all of this, and we appreciate what you do. My concern, my growing concern is that with all exempt properties be it schools, churches, church owned homes whatever, it is a tax shift to the remaining taxpayers. I think Mark Miller has done an unusual or unique job of explaining all of this. I think his work has been superb. What it seems to me, and I will never want us to tax churches and parsonages that are a part of our nation stays the way it has been. Increasingly we have to begin to take a look at ,,, we have a state park in our area, we have multiple schools, we have outstanding churches. All of those being exempt and all of them needing police, fire protection. And within those fire territories, it has been very clear what those costs are. I will be talking to the council tomorrow night. And in that sometimes there are opportunities that you are to make a choice do we relieve the cost of utilities or the cost of property taxes. And I am here to say that it seems to me that anyone who is using utilities, I don't care if it is electric, water or sewer. They ought to pay what it costs. The break ought to come to the taxpayer that pays for all these services that exempt properties do not pay. And again, thank you for your work. I just hope as you moved ahead with it and I listened carefully today that some property today that has been taxed is no longer going to be. And again, if it a church, so be it, if it is something else, I hope that we can somehow find a way that for exempt properties whether they are abated, where it is a TIF and monies going to the TIF- there ought to be a way to take some of that money or find a way to get some support for particularly police and fire. Those are two services that we all need no matter where we live, the older we get. I can attest that I feel the need for those more than I did. And again, I find some of our older people needing more and more of those services more than those exempt properties. I am just concerned about that. Not trying to create a problem. Not here to criticize. I appreciate what you do, but just wanted to share those thoughts.

Laura- Thank you very much and I wholeheartedly agree with you.

Judy- May I say something? This is something that gets brought up often and probably every year as far as the assessing conference stuff goes. But what to do about it is the big thing. There has to be some sort of plan to have this happen. I know there are some exempt properties in areas that do give a certain amount

back to the police and fire. It's not everyone, but there are some. And I don't know if someone somehow could figure out what that reimbursement might be for all the exempt properties would be. I don't think there are any exempt properties that would not want to fulfil that. But I don't know if they know what exactly what to do to, some do pay back into the fire and police. I can't remember what the word is. There is a word for that.

Roger Thornton- The term that I have heard is Pilot in Lieu of Taxes. I know that Southbend provides services for Notre Dame University. And Notre Dame makes a sizable contribution for fire and police. And I as look at our facilities be it schools, or churches or factories, it requires a whole different level of fire protection services and equipment than homes do. And yet, much of those tax monies aren't going to support ... I am not here to create a problem. I just think that we ought to start a discussion to address exactly what was said. What would be a fair way to help support. I don't think that you should change the law and somehow begin to tax everything that you feel should be exempted. But there ought to be a way... the state park is a huge liability in terms of fire protection and police particularly if crazy folks happen to come. And more and more I see crazy folks around. I think that you raised a salient point, hopefully a discussion will cause that to start to be thought about. That is all I intended.

Laura-I think we are thinking much differently in our thoughts when we are thinking about exempts. Because you are absolutely right on the other part that you mentioned. That every parcel that is exempt shifts that tax burden to everyone else in that district. So, when it comes to medical facilities and nursing homes, we are delving much deeper into who they are even providing service from our community. The open bucket- it is owned, operated and used by the tax-exempt. So, there will be a few things that will be coming more notable in the very near future.

Roger Thornton- Again, I just appreciate the opportunity to share a thought. And again, it isn't a criticism. I appreciate your work. More and more, I just kind of watch folks move, for example from a home that is taxed across a property line and live the same way just not taxed. We got to think about that. I don't think that we should stop anything. There just got to be a fair way to address it.

Laura- Thank you Roger. I think we are all done. Do you guys have anything else to dispense? Next meeting probably won't be until August or September. Depending on how many appeals and what the appeals are.