

**PTABOA MEETING TAX EXEMPTIONS 5/8/2023**

Isabelle- Hope Missionary Church is first. Sir, you can sit up here. Here is your record card. Okay, Hope Missionary Church parcel #90-02-21-100-021.001-004. In Ossian, Indiana. They have bare land and plan to build a church in the next couple of years. They are asking for a 100% exemption on this.

Judy- Hi I am Judy Affolder. Can you please identify who you are?

Kent- I am Kent Koteskey. I am the executive pastor for Hope Missionary Church.

Judy- When are you planning to build on the property?

Kent- We are not sure yet. We are waiting for the funding to build. Maybe in the next couple of years.

Blake- I don't see an issue. It falls under the exemption. I approve.

Judy- I second it.

Nathan- I agree.

Isabelle- Next is Keystone Christian Church. Sir, I will give you a property record card. Here you go and you can sit up there. And they will just ask you questions if they have any for you.

Blake- This is a purchase of ground for parking. Is that what it was?

Isabelle- There are two different parcels that we are working with here. And I will be presenting that information to you. So, this is Keystone Christian Church. Parcel # 90-11-27-100-014.000-001. And on the first parcel number that is bare land right now, but it is going to be a parking lot. And on our second parcel number which is 90-11-27-100-005.000-001 and that is the church. And they are also asking for a 100% exemption that one as well.

Judy- This hasn't been exempt before?

Isabelle- I believe that it has, but it looks like it was sold.

Judy- Were there any change on it?

Blake- It looks like it went from Keystone Christian Church to Keystone Christian Fellowship.

Isabelle- Yes, so we got the name change and that is why they had to refile for that.

Nathan- I don't see any issue either why we shouldn't approve that.

Mr. Schwartz- Thank you.

Judy- And you are sir?

Mr. Schwartz- Reuben Schwartz, the ordained deacon there and the president of the church.

Judy- Thank you for coming in.

Mr. Schwartz- Thank you for your service.

Judy-Thank you.

Isabelle- Okay, we will keep moving along then. The next one I am going to do is for Petroleum Community Church. It is under Petroleum United Methodist Church as of right now because they are still waiting for the deed to come through for the change of the name on the property. For that the parcel number is 90-12-15-500-023.000-015. They have a name change and that is why they are filing for again. And there is a church on that property.

Judy- No problem exempting me.

Nathan- Yesa, same here.

Isabelle- Okay, good on that one. The next one we are going to be looking at is the Southern Wells Community Church. Parcel # 90-11-21-400-001.000-001. And this is a new church that is filing. And they want 100% exempt on that as well.

Blake- This is the first time that they are filing for it, correct?

Isabelle- I believe that they built a new church. So, it was bare land that was being farmed. And they built a new church on that land.

Judy- So a church is occupying 27.27 acres?

Blake- I think when I look at it, it looks like maybe the farm ground was donated or given to them for the church.

Isabelle- Yes, I have notes.

Blake- I think like 20 acres in the back is still farm ground. And maybe 7 acres up front.

Judy- We can't do a 100% exemption if it is still being farmed. Does your GIS measure off the farmland?

Isabelle- We can do that, yes and measure it off. Find out exactly how much of it is being actually used for the actual built church on it. It looks like they have a note in here and it looks like they have 20.5 tillable acres. In their notes for their exemption form on here.

Blake- You know, I would think that if they ever have plans to for that back 20.5 acres or so, then that could be exempt. But if they don't currently, then...

Judy- I would say that we could exempt the actual church area, but the farm acres still need to be on the tax roll.

Isabelle- So I think that would probably be 7 acres of land according to what they have down here for the tillable versus the whole acreage that they have there.

Judy- I think that your GIS will verify that.

Isabelle- Tell us exactly.

Judy- I think that is a pretty wonderful thing that that land was given to them so that can expand. It's great. It's special.

Isabelle- Yes.

Judy- Does anybody have anything to speak on this?

Blake- I don't.

Nathan- No, I actually agree with her. The area used to build and develop the church not the rest.

Blake- I am in favor of it also.

Isabelle- So just the actual land that is being used for the church and not the extra land behind the church.

Blake- With the tillable acreage being taxed.

Isabelle- All right we have one more. This is for the Apostolic Christian Care. The parcel #90-05-27-400-003.000-001-011. And they are building new housing for retirees. That is what the land is being used for. And they are asking 100% for this as well.

Judy- So there is farmland still being taxed on this parcel the way it looks on the card.

Blake- I would think that minimal for the farm ground...

Mr. Cupp- Excuse me. Is it okay if I speak?

Laura- Yes, you can.

Mr. Cupp- Is it 16 acres?

Blake- It is the whole North Shores.

Mr. Cupp- yes, they acquired an additional 16 acreage. That's what it is for.

Judy- But they are not farming it.

Laura- Yes, and it's not split out yet. The splits, how much we love them.

Isabelle- yes.

Blake- So, will it be farmed next year, do you think it?

Mr. Cupp- Probably will be. To be honest with you we are just beginning to work on the master plans for that acreage for the duplexes.

Laura- In the past, we have exempted the duplexes, but not the farmland.

Blake- So that would be something for next year?

Laura- Yes.

Blake- Okay, so all the north side isn't farmed. Right?

Judy- There have been laws introduced in the past several years to not allow a duplex like things to be exempt from Christian Care facilities. So, I guess that is something that will come down the pipeline.

Mr. Cupp- I am just an observer here. Basically, through the history of Christian Care, we have been through this three times. I did have a gentleman call me on this situation about the duplexes. Curious about the fire and police protection. In the past, we've made donations for those. A lot of people don't understand that is private, there is no public streets or public infrastructure. There is where he is confused by all that. Well, they plow your snow and all that. Well, they don't. Except for the police and fire, there are no public services to that campus.

Blake- And I think from my standpoint before, I agree with you. When we were at that training, it was a hot topic. But I think before any of that would come an issue. There would have to a whole other meeting where financials would be... because if that was going to put an undue burden on Christian Care with that increase tax. I think that would have to be taken into account also.

Mr. Cupp- And I am guessing that the way I explain that, so everyone knows. Those duplexes, the people that live out there never take title. They do own that real estate. So that is another big issue and a misconception of who took the title. That the private individual was exempt. That's not true. There was no ownership change. Always owned by Christian Care.

Judy- That's not just Christian Care that is throughout the state and national wide that it's an issue.

Ms. Sodervick – And the monies raised by those people of North Shore are going to help support the big house across the road.

Laura- I am sure that there is going to be a ruling on that the next year or so. But until then,

Blake- I think you have to look at the whole North Shore as one and not just this one individual place.

Laura- Yes.

Blake- I will vote to keep this tax exempt at this point.

Nathan- I second that.

Judy- Yea.

Laura- Is that all we have?

Isabelle- Yes, that is all I have. We went through all of them.

Blake- Thanks everyone for coming.

Laura- Thanks guys.