

## Exemptions & Not for Profit

Certain property that is owned, occupied and used predominantly for charitable, religious, educational or scientific purposes may be exempt from property taxation. This type of exemption is different from the exemptions you receive from the Auditor's office. **For questions about Homestead, Mortgage, Veterans, Disability, and other exemptions offered through the Auditor's office, please contact that office at 747-7717.** Processing exemption applications is a function of the Property Tax Assessment Board of Appeals by Indiana statute. To obtain an exemption, the property owner must file an application with the County Assessor of where the property is located. The PTABOA of that county will approve or disapprove the exemption application. Applications must be filed every two years. One application is needed per tax code, even personal property. The application and evidence must be filed in duplicate. Exemption from property tax is provided for in Indiana's state constitution for certain institutions, including religious, educational, charitable, and scientific. Over time, the legislature has passed statutes allowing groups not qualifying under the broad constitutional definition to receive exemption. The judicial system has added property to the exempt rolls through its interpretation of the statutes. These various interpretations and laws are bewildering to the casual observer and defy any attempt to conform to logical reasoning. It is best to contact an attorney with questions regarding the applicability of the relevant statutes and case law to particular situations. See IC 6-1.1-10 for most of the relevant statutes.