

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Auditors and Assessors

**FROM:** Timothy J. Rushenberg, Commissioner *TJR 1/19/10*

**RE:** Ivy Tech Community College Tax Exempt Status

**DATE:** January 19, 2010

The purpose of this memorandum is to clarify that property owned by Ivy Tech Community College of Indiana ("ITCC" or the "College") is tax exempt from Indiana Property Tax. Apparently, a number of parcels of real estate owned by ITCC throughout Indiana have been assigned an inappropriate Department of Local Government Finance ("Department") classification code. An additional purpose of this memorandum is to verify that the correct classification code for each parcel of real estate owned by ITCC is **610** (Exempt Property Owned by the State of Indiana).

According to representatives of ITCC, title to the parcels owned by ITCC may be held in various names because of legislation that changed the College's legal name from Indiana Vocational Technical College to Ivy Tech State College in 1995 (P.L. 5-1995) and then from Ivy Tech State College to Ivy Tech Community College of Indiana in 2005 (P.L. 127-2005). **Therefore, the "610" classification code will apply to a parcel held in any of the following names:**

- (1) Indiana Vocational Technical College;
- (2) Ivy Tech State College;
- (3) Ivy Tech Community College of Indiana; or
- (4) The Trustees of Indiana Vocational Technical College, Ivy Tech State College, or Ivy Tech Community College of Indiana.

Property owned by a state agency "is exempt from property taxation," and shall not be assessed. IC 6-1.1-10-2 and IC 6-1.1-11-9 (b). As defined in IC 6-1.1-1-18, a State Agency includes a "college, university or other instrumentality of this state ...." Finally, IC 21-22-2 establishes Ivy Tech Community College of Indiana as a state college. Therefore, all property owned by ITCC is exempt from property taxation, and ITCC is not required to file an exemption notice.

Please share a copy of this memorandum with appropriate County officials as the College works with them to have each College parcel classified correctly. If the College or any County official needs any assistance or has any questions related to the classification of a particular parcel, please contact Brian E. Bailey, General Counsel at [bbailey@dlgf.in.gov](mailto:bbailey@dlgf.in.gov) or 317.234.5720, or Charles V. Traylor, staff attorney, at [ctraylor@dlgf.in.gov](mailto:ctraylor@dlgf.in.gov) or 317.233.2709. Either attorney is familiar with the College's exempt status as an instrumentality of the State of Indiana