

REPRESENTATIVE FOR PETITIONER: Diana Robinson, Paoff, Robinson, & Wildman, LLC
Michael Ledbetter, Ledbetter Parisi, LLC

REPRESENTATIVE FOR RESPONDENT: Sarah Schreiber, HallerColvin PC

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

IBEW LOCAL 305, INC.)	Petition Nos.: 02-073-20-2-8-00677-21
)	02-073-22-2-8-00188-23
)	
Petitioner,)	Parcel Nos.: 02-07-26-402-007.000-073
)	
v.)	County: Allen
)	
ALLEN COUNTY ASSESSOR,)	Assessment Years: 2020 & 2022
)	
Respondent.)	
)	

Date March 10, 2025

FINAL DETERMINATION

The Indiana Board of Tax Review ("Board") having reviewed the facts and evidence, and having considered the issues, now finds, and concludes the following:

I. INTRODUCTION

1. Under Indiana's predominant-use test, property that is predominantly, but not exclusively, used for an exempt purpose is entitled to a partial exemption. But property that is predominantly used for an exempt purpose by a not-for-profit school is entitled to a 100% exemption, even if it is also used for non-exempt purposes some of the time. The Fort Wayne Electrical Joint Apprenticeship and Training Committee Trust Fund ("Trust Fund") used portions of the property at issue in these appeals to operate an apprenticeship training program for an exempt educational purpose, but Local Union 305 of the

International Brotherhood of Electrical Workers (“Local 305”) also used the property for non-exempt purposes. As argued to us, the case turns on whether the Trust Fund qualifies as a “school.” If so, the property is entitled to a 100% exemption. If not, the property is entitled only to a partial exemption corresponding to its educational use.

2. The predominant-use statute (Ind. Code § 6-1.1-10-36.3) does not define the term “school.” We believe the legislature intended a narrow interpretation of the term that would exclude entities, like the Trust Fund, that offer post-secondary or higher education and that are not regulated by the Indiana Department of Education. We therefore find that the property qualifies only for a partial exemption that corresponds to its educational use.

II. PROCEDURAL HISTORY

3. In 2020 and 2022, IBEW 305, Inc., a not-for-profit corporation whose members are all members in good standing of Local 305, filed applications seeking to exempt its property, located at 136 Chambeau Road, in Fort Wayne. To avoid confusion, we will refer to IBEW Local 305, Inc. as “Building Corp.” On August 9, 2021, the Allen County Property Tax Assessment Board of Appeals (“PTABOA”) denied the 2020 application and determined the property was 100% taxable for that year. On December 6, 2022, the PTABOA determined the property was 68.48% exempt for 2022. Local 305 responded to both PTABOA determinations by timely filing appeals with us.

A. Summary Judgment

4. On April 22, 2022, Building Corp. filed its Motion for Summary Judgment and supporting brief in its 2020 appeal. On April 26, 2022, the Assessor filed her own summary judgment motion. On June 21, 2022, our designated administrative law judge, Erik Jones (“ALJ”), held a telephonic hearing on the motion. After hearing the parties’ arguments, the ALJ took the matter under advisement.
5. On September 5, 2023, we denied both motions and ordered the appeals be set for a

hearing. *Order Denying Summary Judgment.*

B. Stipulated Record

6. On May 16, 2024, the parties submitted their amended Joint Case Management Plan, agreeing to conduct both pending appeals through a stipulated record and briefs in lieu of a hearing on the merits. The ALJ adopted the parties' proposal. On May 23, 2024, the parties submitted their stipulated exhibits. They submitted their briefs approximately two weeks later.

7. The parties stipulated to the following exhibits:

Exhibit 1 (1-6) ¹	Property Record Cards ("PRC") for subject property,
Exhibit 2 (7-10)	2020 Form 136,
Exhibit 3 (11-12)	2020 Form 120,
Exhibit 4 (13-14)	2020 Form 132,
Exhibit 5 (15-18)	2022 Form 136,
Exhibit 6 (19-20)	2022 Form 120,
Exhibit 7 (21-22)	2022 Form 132,
Exhibit 8 (23-27)	Joint Motion to Assign this Case and Adopt the Proposed Case Management Plan for Two Cases,
Exhibit 9 (28-29)	Order granting Joint Motion to Assign this Case and Adopt the Proposed Case Management Plan for Two Cases,
Exhibit 10 (30-37)	Respondent's Frist Requests for Production of Documents to Petitioner,
Exhibit 11 (38-39)	Respondent's Unopposed Motion to Continue Hearing,
Exhibit 12 (40)	Order Granting Respondent's Unopposed Motion to Continue Hearing,
Exhibit 13 (41-370)	Petitioner's Response to Respondent's First Requests For Production of Documents
Exhibit 14 (371-372)	Joint Motion for Order for an Amended Case Management Plan,
Exhibit 15 (373-374)	Amended Order granting Joint Motion for an Amended Case,
Exhibit 16 (375-386)	Joint Stipulation of Facts and Exhibits,
Exhibit 17 (387-388)	Petitioner's Motion for Summary Judgment,
Exhibit 18 (389-401)	Petitioner's Memorandum in Support of their Motion for

¹ The parties' submitted stipulated record used a six-figure Bates stamping system (e.g. page 1 is numbered as 000001). For purposes of clarity, we have removed the excess numbers and cite to the record by page ranges rather than exhibits or the Bates stamp numbers. The list of exhibits includes updated page ranges next to the exhibit numbers.

Exhibit 19 (402-603)	Summary Judgment, Respondent's Designation of Evidence and Table of Contents in Support of Motion for Summary Judgment including exhibits,
Exhibit 20 (604-605)	Respondent's Motion for Summary Judgment,
Exhibit 21 (606-620)	Respondent's Memorandum of Law in Support of Motion for Summary Judgment,
Exhibit 22 (621-742)	Petitioner's Designation of Evidence in Support of its Motion for Summary Judgment and its Response in Opposition to Respondent's Motion for Summary judgment including exhibits,
Exhibit 23 (743-755)	Respondent's Response in Opposition to Local 305's Motion for Summary Judgment,
Exhibit 24 (756-765)	Petitioner's Response in Opposition to Respondent's Motion for Summary Judgment,
Exhibit 25 (766-771)	Petitioner's Reply in Support of Motion for Summary Judgment,
Exhibit 26 (772-780)	Respondent's Reply in Support of Motion for Summary Judgment,
Exhibit 27 (781-784)	Respondent's Surreply to Petitioner's Reply in Support of its Motion for Summary Judgment,
Exhibit 28 (785-786)	Order Denying Summary Judgment,
Exhibit 29 (785-789)	Joint Case Management Plan, received Oct. 31, 2023,
Exhibit 30 (790-791)	Notice of Hearing on Petition,
Exhibit 31 (792-793)	Joint Motion to Vacate Hearing,
Exhibit 32 (794-795)	Amended Joint Case Management Plan,
Exhibit 33	Recording of Hearing on Cross Motions for Summary Judgment

8. The record also includes the following: (1) all petitions, briefs, memoranda, and other documents filed in this appeal, and (2) all orders, and notices issued by the Board or ALJ.

III. FINDINGS OF FACT

A. Local 305 and the Trust Fund

9. The Trust Fund is an employee welfare benefit plan created in accordance with the Labor Management Relations Act of 1947 and the Employee Retirement Income Security Act ("ERISA"). It is governed by six trustees, three of whom are appointed by Local 305 and the other three of whom are appointed by the Fort Wayne Division, Central Indiana Chapter of the National Electrical Contractors Association ("Employer Association"), an

association that has negotiated a collective bargaining agreement with Local 305 on behalf of various employers. The Trust Fund was created to, among other things, provide education and training to apprentices in the electrical industry, to upgrade training for journeymen, and to provide related benefits to employees and other eligible apprentices.

R. at 163-64, 624, 638, 642, 646.

10. The Internal Revenue Service has granted the Trust Fund an exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. The IRS determined that the Trust Fund was not a private foundation within the meaning of section 509(a) of the code because it was an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi). *R. at 80.*
11. The Trust Fund finances an apprenticeship training program that is run by a Joint Apprenticeship Training Committee (“JATC”), whose six members are also appointed by Local 305 and the Employer Association. It is unclear whether the JATC is a distinct entity apart from the Trust Fund. The parties refer to the two interchangeably. Because distinguishing between the Trust Fund and the JATC does not matter for purposes of our analysis, we follow suit and simply refer to the Trust Fund when discussing actions, rights, or obligations of either the JATC or the Trust Fund. *R. at 163-64.*

B. The apprenticeship training program

12. The apprenticeship program that the Trust Fund administers is registered with the U.S. Department of Labor’s Office of Apprenticeship and must comply with the department’s standards. The Trust Fund uses its funds solely to educate enrollees so they can become skilled electrical workers. *R. at 80, 478, 483-540, 623-24, 637-39.*
13. The Trust Fund partners with Ivy Tech Community College of Indiana in connection with the apprenticeship program. In the words of Ivy Tech, this “joining together of higher education and the technical training expertise of the [Trust Fund]” gives apprentices the opportunity to enjoy the “educational strengths of both the College and [Trust Fund].”

Ivy Tech vets the curriculum and incorporates the program as part of its advertised course offerings. Ivy Tech considers the relationship “[a] working partnership” between it and the Trust Fund, approved by the Office of Apprenticeship. For each enrolled apprentice, Ivy Tech assesses “student fees” at the end of each semester based on an agreed rate between the College and the Trust Fund. The Trust Fund then settles those fees using its own money. *R. at 580-90, 623-25.*

14. Apprentice trainees must meet certain requirements to complete the program and receive a certificate/degree. During each year of the five-year program, participants must complete 180 hours of classroom instruction and 2,000 hours of on-the-job training. *R. at 589-94, 693-98.*
15. For on-the-job training, the Trust Fund assigns apprentice trainees to work with seasoned journeymen on a wide variety of topics. Employers then submit reports on the apprentice’s hours demonstrating the time spent on various tasks. Apprentice trainees receive compensation for hours spent during on-the-job training. *R. at 581-86, 623-25, 685, 693-98.*
16. Classroom instruction includes courses on electrical theory, safety awareness, safe material and equipment handling, and jobsite skills and practices. Apprentice trainees must also complete at least 72 hours of “advanced” courses in subjects including limited energy systems, construction documentation, construction leadership, control systems, and theory. *R. at 146, 587, 623-25, 693-98.*
17. The classes are taught by experienced journeymen electricians or by Ivy Tech instructors. All instructors meet standards set by the U.S. Department of Labor, the International Apprenticeship Committee, and the Indiana Commission for Higher Education. Program graduates receive an industry-recognized certificate from the Department of Labor and a separate Ivy Tech Associate of Applied Science degree in apprenticeship technology with an electrical specialty. But there is no evidence to show that the Indiana Department of

Education oversees or regulates either the Trust Fund or the apprenticeship training program. *R. at 624-25.*

C. Use of the property under appeal

18. Building Corp., an Indiana not-for-profit corporation, owns the property located at 136 and 138 Chambeau Road, in Fort Wayne that is the subject of this appeal. The property includes a 7,680-square-foot building on roughly 0.64 acres of land. Based on the incomplete copy of the floor plan submitted by the parties, it appears that the building is separated into two suites, each with its own entrance and lobby. One suite has a large conference room and a storage area, as well as other areas that the copy of the floorplan has cut off. The other suite has two classrooms, an office and storage areas. There is also what appears to be a separately demised bathroom and coffee area located between the two lobbies. *R. at 1-4, 626-31.*
19. Building Corp. leases the property to both the Trust Fund and Local 305. The stipulated record does not include a copy of either lease, although it includes a lease to the Trust Fund for a separate building for which the Trust Fund received a 100% exemption.² Regardless, it is undisputed that only the Trust Fund uses the portion of the building that it leases. It is unclear exactly what part of the building the Trust Fund's lease includes, however. The most reasonable inference is that the lease includes at least the suite with the classrooms and possibly some additional area. Building Corp. asserted in its Form 132 petition for its 2020 appeal that "4800 of the 7680 square feet is used by the Trust Fund for education and training." And the parties included the petition as part of their stipulated record. We therefore find that the Trust Fund leased 4,800 square feet, or 62.5% of the building.³ *R. at 385, 603, 623-24.*

² Although the lease identifies the address of the premises being leased as 136 Chambeau Rd., the parcel number it provides (02-07-26-402-006.000-073) is for 126 Chambeau Rd. The legal description in the lease also appears to be for 126 Chambeau Rd., as it describes a platted lot (5-26-2-154 Chambeau Place Lot 7) that is adjacent to the subject property (5-26-2-153 Chambeau Place Lot 8). In its Form 132 petition for 2020, Building Corp. indicated that the Trust Fund also leased 126 Chambeau Rd. *R. at 1-2, 386, 728.*

³ $4,800 \div 7,680 = .625$.

20. The Trust Fund also uses the areas leased by Local 305. Kip Howard, who is Local 305's business manager and a trustee of the Trust Fund, wrote in his affidavit, "[f]or example, some of the office spaces are used approximately 50% of the time by the [Trust Fund] and 50% of the time by Local 305." Outside of the area that the Trust Fund uses exclusively, neither Howard's affidavit nor any other evidence in the record identifies areas of the building that the Trust Fund uses *more than* 50% of the time. *R. at 624.*
21. Local 305 uses its leased area to maintain and store union records as well as to provide offices for union officers and clerical staff. Building Corp. makes no claim that those uses are for an exempt purpose. *R. at 379.*
22. The parties stipulated that the Trust Fund "occupies/uses" the subject Real Property for educational purposes as the term is used in I.C. § 6-1.1-10-16(a), more than 50% of the time as sworn and affirmed by Mr. Kip Howard[,] and that "the only issue in this case is a question of law: whether the [Trust Fund] is a 'school' for purposes of applying the predominant use provision in I.C. § 6-1.1-10-36.3(c)(2)." *R. at 376-77.*
23. When read in conjunction with Howard's affidavit and the record as a whole, we find the parties have stipulated that because the Trust Fund uses a majority of the building's total area for educational purposes more than 50% of the time, the Building Corp.'s entitlement to an exemption for the rest of the property turns solely on whether the Trust Fund qualifies as a school under Ind. Code § 6-1.1-10-36.3(c)(2).

IV. CONCLUSIONS OF LAW AND ANALYSIS

A. Building Corp. had the burden of proving by a preponderance of the evidence that the property at issue was owned for an exempt purpose and was occupied or used predominantly for that purpose.

24. Although tangible property in Indiana is generally taxable, the Indiana General Assembly has exercised its constitutional authority to exempt certain types of property. *Hamilton Cty. Prop. Tax Bd. of App. v. Oaken Bucket Partners, LLC*, 938 N.E.2d 654, 657 (Ind.

2010). Because exemptions relieve properties from bearing their fair share of the cost of government services, they are strictly construed against the taxpayer. A taxpayer therefore has the burden of proving by a preponderance of the evidence that its property qualifies for an exemption. *Indianapolis Osteopathic Hosp., Inc. v. Dep't of Local Gov't Fin.*, 818 N.E.2d 1009, 1014 (Ind. Tax Ct. 2004); I.C. § 6-1.1-15-4(j) (providing that the Board's findings must be based on a preponderance of the evidence).

25. Under Indiana's general exemption statute, all or part of a building is exempt from taxation if it is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes. I.C. § 6-1.1-10-16(a); I.C. § 6-1.1-10-36.3(c). The exemption extends to a tract of land on which an exempt building is situated, as well as to parking lots and other structures that serve the exempt building. I.C. § 6-1.1-10-16(c)(1)-(2). A property need not be owned, occupied, and used by the same entity to be exempt, but where the owner and the occupant or user are different entities, each must possess its own exempt purpose. *Oaken Bucket*, 938 N.E.2d at 658.
26. In order to qualify, however, a building must be occupied or used either exclusively or predominantly for an exempt purpose. Property is predominantly used for one or more stated purposes if it is used for those purposes during more than 50% of the time that it is used in the year ending on the assessment date. I.C. § 6-1.1-10-36.3(a). Property is 100% exempt if it is exclusively used or occupied for exempt purposes. It is similarly 100% exempt if it is predominantly used or occupied for exempt purposes by a church, religious society, or nonprofit school. I.C. § 6-1.1-10-36.3(c)(1)-(2). Otherwise, a property qualifies only for an exemption that "bears the same proportion to the total assessment" as the amount of time the property's use for an exempt purpose bears to its total use. I.C. § 6-1.1-10-36.3(c)(3).
27. Where a property is not used exclusively for exempt purposes, a taxpayer must offer evidence comparing the relative distribution of time between exempt and non-exempt uses. *See Hamilton Cty. Ass'r v. Duke*, 69 N.E.3d 567, 572 (Ind. Tax Ct. 2017)

(“[F]ailure to provide the Indiana Board with a comparison of the relative amounts of time that a property was used for exempt and non-exempt purposes is fatal to a claim of exemption under Indiana Code § 6-1.1-10-36.3.”).

28. The predominant-use test applies separately to “(A) each part of the property used or occupied; and (B) each part of the property not used or occupied; for one (1) or more exempt purposes . . . during the time the property is used or occupied.” I.C. § 6-1.1-10-36.3(b); I.C. § 6-1.1-11-3(c)(5). Thus, for example, where some parts of a building are used exclusively for exempt purposes but others are used for both exempt and non-exempt purposes, the areas used exclusively for exempt purposes will be entitled to a 100% exemption, but the taxpayer must offer evidence showing that exempt uses predominated in the other areas. *McClain Museum, Inc. v. Madison Cty. Ass’r*, 134 N.E.3d 1096, 1104-05 (Ind. Tax Ct. 2019).

B. Because the Trust Fund is not a school, each part of the property at issue is entitled to an exemption corresponding only to the percentage of time the Trust Fund used it for what the parties stipulated was an educational purpose.

1. The Assessor waived any claim that Building Corp. did not own its real and personal property for an exempt purpose.
29. In stipulating that the Trust Fund used the property more than 50% of the time for educational purposes and that the only issue is whether the Trust Fund is a school within the meaning of Ind. Code § 6-1.1-10-36.3(c)(2), the Assessor has waived an issue that she arguably raises in her brief: whether Building Corp. owned the property for an exempt purpose. *See Allen County Assessor’s Trial Brief* at 9.⁴

⁴ The Assessor’s attempt to raise the issue of ownership for an exempt purpose is half-hearted at best. Conflating Local 305 and Building Corp., the Assessor writes: “The Real Property is owned and used by the Local 305 for traditional union business[,] which begs the question of whether the union *owns* the Real Property to primarily ‘benefit its members’ and confer only ‘incidental benefits to the public,’ or whether that property is indeed *owned* for an educational purpose as required by Section 16(a).” *Ass’r Trial Br.* at 9 (*quoting 6787 Steel Workers Hall v. Snyder*, 71 N.E.3d 97, 101 (Ind. Tax Ct. 2017) (emphasis in original)). She then says that she “assumes the Petitioner will designate evidence and argument sufficient to meet its burden of demonstrating the subject property is owned and occupied for educational purposes.” *Id.*

2. The legislature intended a narrow interpretation of the term school that would exclude entities like the Trust Fund.
30. Turning to the issue at hand, Title 6 of the Indiana Code does not define “school.” The parties offer different views on how the term should be defined. Building Corp. argues that we should apply the term’s plain and ordinary meaning, as shown by reference to general-language dictionaries, rather than resort to legal or other specialized dictionaries or to definitions of the term from other parts of the Indiana Code. Building Corp. also claims that the Internal Revenue Service has determined the Trust Fund is a school as that term is understood under the Internal Revenue Code and that local officials from multiple counties have found that apprenticeship programs qualify as schools under the predominant-use statute. Finally Building Corp. points to the fact that the subject property was previously granted a 100% exemption without its use having changed.
31. The Assessor, by contrast, asks us to look at definitions of “school” from other titles of the Indiana Code, including titles governing education and labor, none of which include entities like the Trust Fund. She also relies on the fact that the Trust Fund is regulated by the U.S. Department of Labor rather than the Indiana Department of Education. Indeed, she believes that the Trust Fund’s partnership with Ivy Tech, which it needs in order for apprentices to receive a degree, underscores that the Trust Fund is not a school.
32. As for referring to dictionary definitions, the Assessor prefers legal dictionaries over general-language dictionaries, and she argues that including an entity like the Trust Fund would be repugnant to the legislature’s intent in the context of Ind. Code § 6-1.1-10-36.3(c)(2). If anything, she argues that the Trust Fund is most akin to a “manual labor school” or a “trade school,” and that a more specific statute—Ind. Code § 6-1.1-10-20—provides the only avenue for such entities to claim an exemption. Finally, the Assessor argues that the Trust Fund has pointed to no caselaw to support its position. Indeed, she believes the caselaw tends to support the opposite conclusion, citing two Indiana Tax Court decisions denying an exemption to local unions on grounds that their activities were primarily to benefit their members’ interests.

33. We largely agree with the Assessor and conclude the legislature intended a narrow interpretation of the term “school” that would exclude entities, like the Trust Fund, that offer post-secondary or higher education and that are not regulated by the Indiana Department of Education. We note that the statute is focused not on whether a property has an educational purpose, but rather how much of an educational (or religious) property is exempt. It relieves a school from proving the educational purpose of a gymnasium or cafeteria, or athletic field. The choice of the word “school” compels us to construe the term more narrowly than “educational.”
34. When called upon to construe a statute, the primary goal is “to determine and implement” the legislature’s intent. *Square 74 Assoc., LLC v. Marion Cty. Ass’r*, 138 N.E.3d 336, 344-45 (Ind. Tax Ct. 2019). The legislature has laid out rules of construction to be applied “unless the construction is plainly repugnant to the intent of the legislature or of the context of the statute.” I.C. § 1-1-4-1. Among those rules is that : “Words and phrases shall be taken in their plain, or ordinary and usual sense,” although “technical words and phrases having a peculiar and appropriate meaning in law shall be understood according to their technical import.” I.C. § 1-1-4-1(1). When looking for the plain and ordinary meaning of an undefined statutory term, the Supreme Court has explained that it generally avoids legal or other specialized dictionaries and instead looks to general-language dictionaries. *Rainbow Realty Grp. v. Carter*, 131 N.E.3d 168, 174 (Ind. 2019). But that is far from universally true. See, e.g., *Ind. Dep’t of State Revenue. v. Trump Ind., Inc.*, 814 N.E.2d 1017, 1021 (Ind. 2004) (looking to Black’s Law Dictionary in ascertaining the plain and ordinary meaning of “tangible personal property” for purposes of statute governing sales and use tax); *Consolidation Coal Co. v. Indiana Dep’t of State Revenue*, 583 N.E.2d 1199, 1201 (Ind. 1991) (turning to Black’s Law Dictionary for the “common and ordinary” meaning of the word income).
35. Courts are similarly of two minds when it comes to whether they will look to definitions from other statutes in interpreting an undefined term in a statute being examined.

Compare Rainbow Realty, 131 N.E.3d at 174 (“resist[ing] the temptation” to import definition of “dwelling unit” from other parts of Title 32 of the Indiana Code into Ind. Code § 32-31-8-1(a)) with *Allen v. Allen*, 54 N.E.3d 344, 347 (Ind. 2016) (*quoting State Bd. of Accounts v. Indiana Univ. Found.*, 647 N.E.2d 342, 347-48 (Ind. Ct. App. 1995)(“the legislative definition of certain words in one statute, while not conclusive, is entitled to consideration in construing those same words in another statute.”)); *Lutheran Hospital of Ft. Wayne, Inc. v. Dep’t of Pub. Welfare*, 397 N.E.2d 638, 644 (Ind. App. 1979) (*citing Ralston v. Ryan*, 217 Ind. 482, 29 N.E.2d 202 (1940) (“Though not conclusive, a legislative construction of the meaning of certain words in one act is entitled to consideration in construing the same words in another act.”)).

36. We begin our analysis by consulting two general-language dictionaries. First, Merriam-Webster defines “school,” in relevant part, as

- 1.: an organization that provides instruction: such as :
- a: an institution for the teaching of children
- b: COLLEGE, UNIVERSITY
- c: . . . (3) : an institution for specialized higher education often associated with a university [e.g.] the *school* of engineering
- d: an establishment offering specialized instruction

www.merriam-webster.com/dictionary/school (last visited Feb. 25, 2025) (emphasis in original).

37. Similarly, the American Heritage Dictionary defines “school,” in relevant part as

- 1. An institution for the instruction of children or people under college age.
- 2. An institution for instruction in a skill or business: *a secretarial school; a karate school*.
- 3. a. A college or university. b. An institution within or associated with a college or university that gives instruction in a specialized field and recommends candidates for degrees. c. A division of an educational institution constituting several grades of classes e. The building or group of buildings housing an educational institution.
- 4. The process of being educated formally, especially education constituting a planned series of courses over a number of years

www.ahdictionary.com/word/search.html?q=school (last visited Feb. 25, 2025).

(emphasis in original).

38. In contrast, Black’s Law Dictionary has a more cabined focus, defining school as “An institution of learning and education, esp. for children.” BLACK’S LAW DICTIONARY 1613 (11th ed. 2019). Black’s amplifies that narrower focus by quoting from a legal encyclopedia:

Although the word ‘school’ in the broad sense includes all schools or institutions, whether of high or low degree, the word ‘school’ frequently has been defined in constitutions and statutes as referring only to the public common schools generally established throughout the United States When used in a statute or contract, ‘school’ usually does not include universities, business colleges, or other institutions of higher education unless the intent to include such institutions is clearly indicated.

Id. (quoting 68 AM. JUR. 2D *Schools* § 1 at 355 (1993)).

39. The definitions of “school” from other titles of the Indiana Code similarly focus on institutions offering elementary or secondary education that are regulated by the Indiana Department of Education rather than on institutions offering post-secondary or higher education. As used in Ind. Code § 22-4.1-25, “‘school’ includes a public school, a charter school, a state accredited nonpublic school (as defined in IC 20-18-2-18.7⁵), and a nonaccredited nonpublic school.” I.C. § 22-4.1-25-1.5. In a similar vein, another definition from Title 22 defines “school” as:

An educational institution that is accredited and approved by the Indiana state board of education and is an academic school system, whereby a student may progressively advance, starting with the first grade through the twelfth grade. This includes all accredited public and parochial schools which are primary, secondary, or preparatory schools.

I.C. § 22-4-2-37.⁶ Finally, as used in Ind. Code § 34-31-10, which deals with limiting liability for public use of school facilities for physical fitness activities, “‘school’ means a (1) public school (as defined in IC 20-18-2-15); or (2) state accredited nonpublic school (as defined in IC 20-18-2-18.7).” I.C. § 34-31-10-6.

⁵ “‘State accredited nonpublic school’ means a nonpublic school that has voluntarily become accredited under IC 20-31-4.1.” I.C. § 20-18-2-18.7.

⁶ The section also enumerates various things that are not included within the definition of school, such as kindergartens that are not part of public or parochial school systems and day care centers. *Id.*

40. We conclude that in the context of Indiana’s predominant-use statute, the legislature likely intended a narrow, more technical definition of the term school that is limited to institutions accredited or regulated by the Indiana Department of Education. Indeed, that interpretation generally comports with the definition from Black’s Law Dictionary as well as with the first (in order) definition from the American Heritage Dictionary and the first example from Meriam Webster, all of which focus on institutions that educate people under college age. We also note that we are not alone in excluding entities like the Trust Fund from the definition of school. *See, e.g., New Jersey Carpenters Apprentice Training & Educ. Fund v. Borough of Kenilworth*, 147 N.J. 171, 685 A.2d 1309 (1996), *cert. denied*, 520 U.S. 1241, 117 S. Ct. 1845, 137 L. Ed. 2d 1048 (1997) (holding that a strikingly similar apprenticeship training fund did not qualify as a school under a New Jersey property tax exemption statute); *but see, e.g., In re Assessment for Tax Year 2012 of Certain Real Props. Owned by Throneberry*, 432 P.3d 1071 (Okla. Ct. App. 2018) (declining to follow *New Jersey Carpenters* and finding that properties used by trust or benefit funds to provide education and training in the vocation of welding qualified as nonprofit schools under Oklahoma exemption statute).
41. The fact that the Trust Fund partnered with Ivy Tech to create an avenue through which the apprentices who completed the program could obtain an Associate of Applied Science degree as well as a certificate of completion from the Department of Labor does not alter our conclusion. That is true even if we assume Ivy Tech is accredited or regulated by an Indiana state education regulatory body. While the Trust Fund’s partnership with Ivy Tech might be an incentive that helps recruit candidates for the program, it does not change the Trust Fund’s nature. The Trust Fund, which is administered by representatives from Local 305 and the Employer Association, exists separately from Ivy Tech. And it is the Trust Fund—not Ivy Tech—that occupied and used the property.
42. We similarly give no weight to Building Corp.’s claim that the Trust Fund was granted a federal income tax exemption because “it qualifies as a ‘school’ as defined in the Internal

Revenue Code.” *Pet’r Trial Br. at 4.* The Trust Fund was granted an exemption under section 501(c)(3) of the Internal Revenue Code, which exempts “[c]orporations, and any community chest, fund, or foundation” from federal income taxation if they are organized and operated exclusively for, among other things, educational purposes. 26 U.S.C. § 501(c)(3). It does not use the term “school.” The IRS further determined that the Trust Fund was not a private foundation because it was an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the code. Like section 501(c)(3), neither of those sections uses the term “school” either. 26 U.S.C. § 170(b)(1)(A)(vi); 26 U.S.C. § 509(a)(1); *see also* 26 U.S.C. § 170(c)(2) (referenced in 26 U.S.C. § 170(b)(1)(A)(vi)). In any case, we are more persuaded by how our own state’s legislature has defined the term in various statutes than with how the IRS may have chosen to classify the Trust Fund under federal law.

43. Building Corp. offers two additional reasons why it believes its real estate should be 100% exempt: (1) the property has previously been granted a 100% exemption and its use has not changed, and (2) local officials in two other counties have interpreted the term “school” to include apprenticeship programs, as evidenced by the fact that they granted 100% exemptions to properties that were predominantly, but not exclusively, used by those programs.
44. To support the second reason, Building Corp. relies entirely on facts that are not in the stipulated record for these appeals but that are instead alleged in evidence from the stipulated record of appeals involving another local union and its apprenticeship training program: *Int’l Ass’n of Bridge, Structural & Reinforcing Iron Workers Local Union No. 147, Iron Workers Local Union 147 Apprentice Fund. v. Allen Cty. Ass’r*, pet. nos. 02-073-20-2-8-00346-21 etc. Building Corp. asks us to take “judicial notice” of the evidence from those appeals. *Pet’r Trial Br. at 19.*
45. We decline Building Corp.’s invitation. Under our procedural rules we *may* take official notice of, among other things, “[a]ny fact that could be judicially noticed in the courts,”

and “[t]he record of other proceedings before the board.” 52 IAC 4-6-11. But the choice whether to do so is within our discretion. See *CVS Corp. v. Monroe Cty. Ass’r*, 83 N.E.3d 1281, 1284 (Ind. Tax Ct. 2017) (addressing predecessor to 52 IAC 4-6-11).

46. The evidence in question does constitute facts a court could judicially notice. See Ind. Evidence Rule 201(a)(1) (providing that a court may notice facts that (A) are generally known within a trial court’s territorial jurisdiction or (B) “can be accurately and readily determined from sources whose accuracy cannot reasonably be questioned”). While we may take notice of the record from other proceedings before us, that authority is aimed primarily at the existence of filings or determinations from those appeals, much like a court may take judicial notice of “the existence of” records of Indiana courts. Evid. R. 201(a)(2)(C). Our rule is not designed for what Building Corp. asks us to do here: make a factual determination in this case based on evidence offered in another appeal. See *D.P. v. Ind. Dep’t of Child Services*, 72 N.E.3d 976, 983 (Ind. Ct. App. 2017) (quoting *Brown v. Jones*, 804 N.E.2d 1197, 1202 (Ind. Ct. App. 2004), *trans. den.*⁷) (““Unless principles of claim preclusion apply, judicial notice should be limited to the fact of the record’s existence, rather than to any facts found or alleged within the record of another case.””).
47. In any case, even if we were to assume local officials in other counties have interpreted the term “school” as including apprenticeship programs like the Trust Fund’s program, Building Corp. cites to no authority for why those officials’ interpretations of the statute are relevant to, much less control, our decision. We will not develop Building Corp.’s argument for it.
48. As for the PTABOA’s grant of a 100% exemption for the subject property in previous years, the general rule is that each tax year stands alone. *McClain Museum*, 134 N.E.3d at 1106 n. 6 (Ind. Tax Ct. 2019) (citing *Fleet Supply, Inc. v. State Bd. of Tax Comm’rs*, 747 N.E.2d 645, 650 (Ind. Tax Ct. 2001) (explaining that “each assessment year, and thus

⁷ *Brown* was decided before Indiana Evidence Rule 201 was amended to allow courts to take judicial notice of any state court records. But the *D.P.* Court explained that “[w]e believe its general observations regarding the proper extent of judicial notice of a court record, when such notice is permitted, are still valid.” *D.P.*, 72 N.E.3d at 983 n.3.

each exemption request, stands alone.”). Building Corp. does not cite to any authority to explain why the PTABOA’s action on previous exemption applications is relevant to, much less dispositive of, Building Corp.’s exemption applications for the years at issue in these appeals. As already explained, we will not develop Building Corp.’s argument for it.

3. Building Corp. failed to prove it was entitled to an exemption greater than what the PTABOA granted for 2022, but it proved that it was entitled to a partial exemption for 2020.


49. Because the Trust Fund is not a school within the meaning of Ind. Code § 6-1.1-10-36.3(c)(2), Building Corp. is not entitled to a 100% exemption simply because the Trust Fund used more than half the building for educational purposes. Instead, Building Corp. is eligible only for an exemption that corresponds to the building’s educational use.
50. With that in mind, we turn to what, if any, relief Building Corp. has proven it is entitled to. We start with its 2022 appeal. For that year, the PTABOA granted a 68.48% exemption for the land and improvements. Building Corp had the burden of proving it was entitled to a greater exemption. But it showed only that 62.5% of the building was used exclusively for educational purposes. It did not prove that any other portion of the building was used predominantly (i.e. *more than* 50% of the time) for an exempt purpose. It therefore failed to meet its burden of proving it was entitled to a greater exemption than what the PTABOA granted.
51. Turning to Building Corp.’s 2020 appeal, the PTABOA applied a 0% exemption to the entire property for that year. As already explained, Building Corp. proved that 62.5% of the building was used exclusively for educational purposes but failed to prove that any

52. other part of the property was used predominantly for exempt purposes.⁸ We therefore find that Building Corp. is entitled to a 62.5% exemption for the land and improvements.

V. CONCLUSION

53. The Trust Fund is not a “school” within the meaning of Ind. Code § 6-1.1-10-36.3(c)(2). We therefore find that the property at issue is entitled only to an exemption corresponding to the percentage of time the Trust Fund used the property for what the parties stipulated was an educational purpose. Because Building Corp. failed to prove the Trust Fund’s use of the real property supported an exemption greater than what the PTABOA granted for 2022, it failed to meet its burden of proof and we order no change. For 2020, we order that a 62.5% exemption be granted to the land and improvements.

This Final Determination is issued on the date written above.


Chairman, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review

⁸ Pointing to the PTABOA’s determination for 2022, Building Corp. claims the record shows that the property was used for educational purposes 68.48% of the time. *Pet’r Trial Br. at 21*. We disagree. The PTABOA did not explain its conclusion, and its determination is not evidence of the property’s use for 2020. We have already explained the basis underlying our factual finding about the property’s use.

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days of the date of this notice.

The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. The Indiana Tax Court's rules are available at <http://www.in.gov/judiciary/rules/tax/index.html>.