

REPRESENTATIVE FOR THE PETITIONER: J. Page Bey, Pro Se

REPRESENTATIVE FOR THE RESPONDENT: John Swihart, Deputy Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Moorish Science Temple of America #27,)	Petition No.:	02-074-24-2-8-01130-24
)		
Petitioner,)	Parcel No.:	02-12-01-386-022.000-074
)		
v.)	County:	Allen
)		
Allen County Assessor,)	Assessment Year:	2024
)		
Respondent.)		

October 12, 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:

INTRODUCTION

1. Moorish Science Temple of America #27 (“Temple #27”) sought a religious exemption for a residence in Fort Wayne. We find the subject property is 100% taxable because Temple #27 failed to show the home was owned or predominantly used for religious—as opposed to residential—purposes during the relevant time period.

PROCEDURAL HISTORY

2. On June 20, 2023, Temple #27 applied for a 100% religious exemption for the 2024 assessment year for property located at 1148 Division Street in Fort Wayne. On December 4, 2024, the Allen County Property Tax Assessment Board of Appeals (“PTABOA”) issued its Form 120 and found the property to be 100% taxable.

3. On December 19, 2024, Temple #27 appealed to the Board. On July 10, 2025, Natasha Marie Ivancevich, the Board's Administrative Law Judge ("ALJ"), held a telephonic hearing. Neither the Board nor the ALJ inspected the subject property.

4. Grand Sheik J. Page Bey, Brooke Page, and Deputy Assessor John Swihart testified under the penalties for perjury.

5. Temple #27 introduced the following exhibit:

Petitioner's Ex. 1: Various Documents including an "Affidavit of Status and Rebuttal of Presumption," an amendment to a "Religious Corporation Affidavit," and a Charter.¹

6. The Assessor introduced the following exhibits:

Respondent's Ex. A: Form 132

Respondent's Ex. B: Form 136

Respondent's Ex. C: Subject Property Record Card

Respondent's Ex. D: Photograph of Subject Property

Respondent's Ex. E: Warranty Deed

Respondent's Ex. F: Sales Disclosure Form

Respondent's Ex. G: Quitclaim Deed

Respondent's Ex. H: Indiana Code § 6-1.1-1

Respondent's Ex. I: Indiana Code § 6-1.1-10

Respondent's Ex. J: Indiana Code § 6-1.1-11

Respondent's Ex. K: *Joshu Zen Temple v. Hamilton County Assessor* (IBTR May 1, 2017)

Respondent's Ex. L: *REST Ministries, LLC v Elkhart County Assessor* (IBTR April 18, 2024)

Respondent's Ex. M: *Claywood Event Center, Inc. v. Kosciusko County Assessor* (IBTR September 27, 2021)

7. The record also includes the following: (1) all pleadings, briefs, and documents filed in these appeals, (2) all orders, and notices issued by the Board or ALJ; and (3) an audio recording of the hearing.

¹ Several of the documents are illegible.

OBJECTIONS

8. The Assessor objected to the admission of Petitioner's Ex. 1 on the grounds that the witness and exhibit list was not timely exchanged and the exhibit itself was not exchanged until three days before the hearing. Our procedural rules require parties to provide a list of witnesses and exhibits to be introduced at the hearing at least 15 business days before the hearing and exchange any exhibits at least 5 business days before the hearing. *See* 52 IAC 4-8-1(b)(1) and (2). Failure to comply with the exchange rule may serve as grounds to exclude the evidence. 52 IAC 4-8-1(f). Under these circumstances, where the exhibit was exchanged prior to the hearing and the Assessor did not request a continuance, we find that the exclusion of the exhibit is not warranted. Thus, we overrule the objection and admit the exhibit.
9. Temple #27 objected to Respondent's Exs. A and B, the appeal forms, because the Assessor did not specify what they were asking for. An objecting party must state specific grounds for its objection unless the grounds are otherwise apparent from its context. *Nassar v. State*, 846 N.E.2d 673, 676 (Ind. Ct. App. 1995). Because Temple #27 offered no legal basis for these objections, we overrule them and admit both exhibits.
10. Temple #27 objected to Respondent's Ex. D, the photograph of the subject property, on the the grounds that it was "trying to broadcast that this is just a regular home or something...[be]cause it doesn't have a sign." We find this objection goes toward the weight the evidence should be given rather than its admissibility. Thus, we overrule the objection and admit the exhibit.
11. Temple #27 objected to Respondent's Exs. E and F, the deed and sales disclosure form, on the grounds that the exhibits were not proof that this was not a religious property just because people reside there. We find this objection goes toward the weight the evidence should be given rather than its admissibility. Thus, we overrule the objections and admit the exhibits.

12. Temple #27 objected to Respondent's Exs. K-M, the IBTR determinations, on the grounds that they received "no notifications of any discrepancy." Our prior decisions do not need to be entered into evidence in order for us to consider them. Thus, we overrule the objections and consider them as persuasive authority.

FINDINGS OF FACT

13. The subject property is an 1,814 square-foot, 2-story single family residence with 4 bedrooms and 1.5 bathrooms situated on 0.14 acres located in Fort Wayne. *Respondent Ex. C.*
14. Brooke Page and Tamara Green purchased the subject property in April of 2023. In May of that same year, Page and Green deeded the property to the Moorish Science Temple of America #27, but retained a life estate. *Bey testimony; Respondent Exs. E, G.*
15. Temple #27 is a religious organization founded in Illinois. All members of the Moorish Science Temple are considered ministers and missionaries. Both Page and Green are members of Temple #27. *Bey testimony.*
16. Brooke Page testified that she resides at the subject property. Page and Green applied for the homestead deduction using the sales disclosure form and indicated it would be used as a primary residence. It appears that some religious services may be conducted at the home, though the record is silent as to the extent of those activities. In addition, the property is used to house members of the Moorish Science Temple travelling from out of town. There is no breakdown in the record of the amount of time the subject property is used for religious services or housing visiting members. *Bey testimony; Page testimony.*

ANALYSIS

17. Although tangible property in Indiana is generally taxable, the Legislature has exercised its constitutional power to exempt certain types of property. *Hamilton Cty. Prop. Tax Assessment 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. *Id.* A taxpayer bears the burden of proving it is entitled to an exemption. *State Bd. of Tax Comm'rs v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1259 (Ind. 2002). Every exemption appeal “stand[s] on its own facts,” and it is the taxpayer’s duty to walk us through the analysis. *Jamestown Homes of Mishawaka, Inc. v. St. Joseph Cty. Ass'r*, 914 N.E.2d 13, 15 (Ind. Tax Ct. 2009).

18. All or part of a building is exempt from taxation if it is owned, and exclusively or predominantly used or occupied 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). Property is predominantly used or occupied for an exempt purpose if it is used or occupied for those purposes during more than 50% of the time that it is used or occupied in the year that ends on the assessment date. I.C. § 6-1.1-10-36.3. In this case, the statute requires us to examine the use of the property during the entire year preceding the January 1, 2024 assessment date at issue. A property is 100% tax exempt if it is exclusively used or occupied for exempt purposes or if it is predominantly used for exempt purposes by a church, religious society, or nonprofit school. I.C. § 6-1.1-10-36.3(c)(1)-(2). When 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 Cnty. 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 I.C. § 6-1.1-10-36.3.”).
19. A specific statute governs exemptions for parsonages, I.C. § 6-1.1-10-21, but Temple #27 is not seeking an exemption under that statute.
20. Here, Temple #27 seeks a 100% religious exemption for the subject property. The Tax Court has explained that “[t]he State Board acts properly when it takes a hard look at the

use of certain property, especially where, as here, the property's use does not have the normal hallmarks of religious activity.” *Alte Salems Kirche, Inc. v. State Bd. of Tax Comm'rs*, 694 N.E.2d 810, 815 (Ind. Tax Ct. 1998).

21. As discussed above, both Page and Green retained a life estate in the subject property. The Assessor argues that for this reason, Temple #27 was not the owner of the property on the assessment date and thus could not apply for an exemption. But even were we to find the exemption application was properly filed, the subject property would still not qualify for an exemption. A property must be owned, occupied, and used for exempt purposes in order to qualify for an exemption. I.C. § 6-1.1-10-16(a). Here, there is no evidence that Page and Green possessed an exempt purpose in their life estate ownership of the property. Rather the evidence shows that they intended to use the property as their primary residence.
22. Temple #27 primarily argues that because Page and Green were ministers and missionaries of the Moorish Science Temple, their entire use of the property was religious. While Indiana law exempts property that is predominantly used for religious purposes, it does not do the same for property used for residential purposes. We do not agree with Temple #27's assertion that because Page and Green are members of the Moorish Science Temple, everything they do meets the standard for a religious exemption under Indiana law. Residential use is not an exempt purpose, and the subject property is used as a residence. Temple #27 did provide some evidence of traditionally religious activities such as religious services, but it did not provide any comparison of the amount of time the subject property was used for these purposes as opposed to its residential use. But based on the preponderance of the evidence within the record, the property was predominantly used for non-exempt residential purposes in the year preceding the assessment date (the relevant period under I.C. § 6-1.1-10-36.3).
23. Temple #27 also made a number of other claims regarding why the subject property should be exempt from taxation. These included claims that it did not have a contract with Allen County to pay taxes, the Assessor should not be allowed to question its

religious use because of the separation of church and state, and the full faith and credit clause of the U.S. Constitution prohibits the taxation of a religious organization from another state. These claims were mostly unsupported by cogent argument or citation to relevant authority.² For this reason, we find that Temple #27 has not demonstrated that it is entitled to any relief on these grounds. In addition, property taxes (and exemptions from them) are authorized by the Indiana Constitution. To the extent Temple #27 argues that such taxes conflict with the U.S. Constitution, as an administrative tribunal we have no authority to declare a property tax statute unconstitutional.

CONCLUSION

24. Temple #27 failed to show the subject property was owned or predominantly used for exempt purposes in the year preceding the assessment date. Thus, we find the subject property is 100% taxable for the 2024 assessment year.

The Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.


Chairman, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

² Temple #27 did cite to some cases, but those cases did not stand for the propositions for which they were cited. For instance, Temple #27 cited to *Hale v. Henkel*, 201 U.S. 43 (1906) for the proposition that “Without mutual agreement, no taxable obligation is binding.” But that case concerns protections from self-incrimination and search and seizure and does not address taxes at all.

- 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>>.