COURT OF APPEALS OF INDIANA

Exploration Center I, LLC v. Metropolitan Development Commission of Marion County, Indiana

No. 25A-PL-977 (Ind. Ct. App. Apr. 17, 2026) · No. 25A-PL-977 · Decided April 17, 2026

SUMMARY

The Indiana Court of Appeals held that the statutory requirement that an appeal of a terminated property tax abatement be heard and decided within thirty days is directory rather than mandatory. Because the statute does not provide dismissal as a consequence for missing the deadline, the court reversed the trial court's dismissal of Republic's petition and remanded for further proceedings.

CASE DETAILS

COURT	Court of Appeals of Indiana
WRITING FOR THE COURT	Judge Altice; Judge May; Judge Foley
JURISDICTION	Court of Appeals of Indiana
DECIDED	April 17, 2026
DOCKET	25A-PL-977
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	Republic appealed from the Marion Superior Court's grant of the Metropolitan Development Commission's motion to dismiss Republic's petition for judicial review of the termination of a property tax abatement.
STANDARD OF REVIEW	De novo review applies to appellate jurisdiction and to a trial court decision based on statutory interpretation.
PRECEDENTIAL VALUE	published and precedential
PARTIES	Exploration Center I, LLC, Republic Airways Holdings, Inc. v. Metropolitan Development Commission of Marion County, Indiana

TOPICS

appellate jurisdiction · final judgment rule · statutory interpretation · property tax · municipal law

PRACTICE AREAS

appellate procedure statutory interpretation property tax administrative law municipal law

QUESTIONS PRESENTED

1. Whether the trial court's clarified order granting the Commission's motion to dismiss was a final judgment permitting an appeal.
2. Whether Indiana Code section 6-1.1-12.1-5.9(e)'s requirement that an appeal be promptly heard and determined within thirty days is mandatory, such that failure to meet the timeline requires dismissal.

HOLDINGS

1. The trial court's clarified order granting the motion to dismiss was a final judgment because it disposed of the case and left nothing for future determination between the parties. The status of the appeal bond did not affect finality.
2. The statutory requirement that an appeal be promptly heard and determined within thirty days is directory rather than mandatory. Failure to meet the timeline does not require dismissal of the property owner's appeal.

KEY QUOTATIONS

> *"In sum, we find that the Statute's language that the appeal "shall be" heard and decided within thirty days was to "keep the [appeal process] moving along" and indicated that the matter should be acted upon "promptly and expeditiously" but was not meant as mandatory language that would result in dismissal of the petitioner's appeal."* (at 15-16)

FACTUAL BACKGROUND

Republic proposed and constructed a facility near Indianapolis International Airport and received a seven-year real property tax abatement after the property was designated as an economic revitalization area. After Republic moved its pilot and flight attendant training operations to Carmel while retaining some activities at the subject property, the Commission determined that Republic had ceased operations and had not substantially complied with its commitments. The Commission terminated the abatement and ordered Republic to pay $247,522.17, representing the tax savings received. Republic sought judicial review, but the trial court dismissed the petition after concluding that Republic had failed to have the appeal heard and determined within the statutory thirty-day period.

PROCEDURAL HISTORY

The Commission terminated Republic's seven-year real property tax abatement and ordered repayment of damages. Republic filed a verified petition for review under Indiana Code section 6-1.1-12.1-5.9(e). The trial court granted the Commission's motion to dismiss based on Republic's failure to effectuate a hearing within thirty days, and Republic appealed. The Court of Appeals of Indiana held that the trial court's dismissal was a final judgment, reversed the dismissal, and remanded.

DISPOSITION

reversed_and_remanded

REMAND INSTRUCTIONS

Reverse the trial court's grant of the Commission's motion to dismiss and remand for further proceedings on Republic's petition for review.

CASES CITED

- Speedway, LLC v. Shedd, 272 N.E.3d 235, 237 (Ind. Ct. App. 2025)
- State v. B.H., 260 N.E.3d 953, 957 (Ind. 2025)
- Ehrlich v. Moss Creek Solar, LLC, 219 N.E.3d 760, 765 (Ind. Ct. App. 2023), trans. denied
- Town of Bristol v. Cappelletti, 908 N.E.2d 1203, 1204 (Ind. Ct. App. 2009)
- Mishler v. Union-N. United Sch. Corp., 236 N.E.3d 1142, 1146 (Ind. Ct. App. 2024)
- Paul Terrault & Gary Cmty. Sch. Corp. v. Scheere, 200 N.E.3d 490, 496-97 (Ind. Ct. App. 2022)
- Hancock Cnty. Rural Elec. Membership Corp. v. City of Greenfield, 494 N.E.2d 1294, 1295-96 (Ind. Ct. App. 1986), trans. denied
- Wilson v. Wilkening, 175 N.E.3d 1169, 1173-75 (Ind. Ct. App. 2021)
- Scopelite v. Indiana Dep't of Local Gov't Fin., 939 N.E.2d 1138, 1142-43 (Ind. Tax Ct. 2010)
- May v. Dep't of Nat. Res., State of Ind., 565 N.E.2d 367, 371 (Ind. Ct. App. 1991)
- Knauf Fiber Glass, GmbH v. State Bd. of Tax Comm'rs, 629 N.E.2d 959, 962 (Ind. Tax Ct. 1994)

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