



# TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (R8 / 1-21)

Prescribed by the Department of Local Government Finance

### FOR OFFICE USE ONLY

Petition Number (Assigned by Local Office)

FORM 130

Assessment Year Under Appeal

JANUARY 1, 20\_\_\_\_

- A taxpayer may appeal an assessment by filing this appeal form with the township assessor, or the county assessor if the township is not served by a township assessor.
- An appeal of the current year's real property assessment may have two different filing deadlines which are based on when the Form 11 notice of assessment is mailed. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed (IC 6-1.1-15-1.1) Taxpayers should complete Section II of this form for this type of appeal.
- An appeal can also be filed for real property assessments to correct certain types of specific errors covered in IC 6-1.1-15-1.1(a) and (b). This type or limited appeal must be filed not later than three (3) years after the taxes were first due. Taxpayers should complete Section III of this form for this type or appeal.
- For personal property assessments, an appeal can be filed within forty-five (45) days of the date that the notice was mailed.
- The appeal of an assessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date. This evidence is not required to be provided at the time of filing the appeal; however, the exchange of available information is required at the preliminary informal meeting. If the disputed issues cannot be resolved and a hearing before the county board is required, any additional information obtained after the preliminary informal meeting and before the hearing should be provided to the other party before the hearing. If the information is provided for the first time at the hearing, the county board, unless waived by the receiving party, shall continue the hearing. Examples of evidence could include an appraisal, construction costs, sales information for the subject property or comparable properties, or any other information compiled according to generally accepted appraisal principles.

As a result of filing this petition, the assessment may increase, may decrease, or may stay the same.

**SPECIAL NOTE:** A holder of a tax sale certificate under IC 6-1.1-24 does not have an interest in tangible property for purposes of obtaining a review or bringing an appeal of an assessment of property under IC 6-1.1-15.

Check type of property under appeal (*check only one*):  Real  Personal

REQUIRED INFORMATION:		
SECTION I: PROPERTY and PETITIONER INFORMATION		
County	Township	Parcel or key number ( <i>for real property only</i> )
Address of property being appealed ( <i>number and street, city, state, and ZIP code</i> )		
Legal description on Form 11 or property record card ( <i>for real property</i> ), or business name ( <i>for personal property</i> )		
Name of property owner	Telephone number of property owner (      )	
Mailing address of property owner ( <i>number and street, city, state, and ZIP code</i> )	E-mail address of property owner ( <i>if available</i> )	

OPTIONAL INFORMATION NOT REQUIRED AT THE TIME OF FILING:			
SECTION II: REASON FOR APPEAL OF CURRENT YEAR'S ASSESSMENT			
	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
<i>List attached evidence or give reasons for requested change:</i>			
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Name of authorized representative ( <i>if different from owner</i> )		Telephone number of authorized representative (      )	
Mailing address of authorized representative ( <i>number and street, city, state, and ZIP code</i> )		E-mail address of property owner ( <i>if available</i> )	
Signature of petitioner, taxpayer, or duly authorized officer		Date of signature ( <i>month, day, year</i> )	
Printed or typed name of petitioner, taxpayer, or duly authorized officer			



# PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 53958 (R8 / 1-21)

## Taxpayer has right to appeal assessment.

A taxpayer may file an appeal based on the mailing dates of the notice of assessment:

- Deadline: June 15 if notice of the real property assessment is mailed before May 1 of the assessment year.
- Deadline: June 15 of the year taxes are due, if notice of the real property assessment is mailed on or after May 1 of the assessment year.
- Deadline: For assessments of personal property, forty-five (45) days after the date on which the notice is mailed.

IC 6-1.1-15-1.1(b)

## Taxpayer files a property tax appeal with assessing official.

The taxpayer must use the Form prescribed by the DLGF (Form 130) for each parcel being appealed.

Filing of the appeal:

- 1) initiates a review; and
- 2) requires the assessing official to schedule a preliminary informal meeting with the taxpayer.

IC 6-1.1-15-1.1, 1.2

Assessing official must hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. The assessing official must forward results of the preliminary meeting to Auditor and PTABOA<sup>1</sup> using Form 134.

IC 6-1.1-15-1.2(a)-(b)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:

- PTABOA votes to approve or deny the resolution;
- assessing official gives notice of the agreed-to assessment to PTABOA, Auditor and Assessor (*if not same as assessing official*); and
- if PTABOA accepts the agreed resolution, must issue a final determination adopting the resolution and vacating any scheduled hearing.

IC 6-1.1-15-1.2(c)-(d)

If no agreement is reached or PTABOA does not receive Form 134, PTABOA must hold hearing within 180 days of filing of appeal. PTABOA must give taxpayer and official at least thirty (30) days notice of the hearing date.\*

\* Taxpayer may request continuance at least ten (10) days before hearing. PTABOA must reschedule the hearing upon receipt. Taxpayer may request action without his presence or withdraw a petition at least 10 days before the hearing. A **PENALTY OF \$50** may be assessed against the taxpayer or representative for an unexcused failure to appear at the hearing. Taxpayer may request that the PTABOA determine an appeal without a hearing in writing at least twenty (20) days before the hearing.

IC 6-1.1-15-1.2(d)-(g), (l)

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.<sup>3</sup>

IC 6-1.1-15-1.2(h), (i)

2. IBTR = Indiana Board of Tax Review

- IBTR is a state agency with three (3) commissioners appointed by the Governor.
- Two (2) members of IBTR must be members of one major political party, and one (1) member must be a member of the other major political party.
- IBTR may appoint administrative law judges to conduct the appeal hearing.

IC 6-1.5-2-1, IC 6-1.5-3-3

3. For a proceeding pending or commenced after June 30, 2012, to accurately determine market-value-in-use, a taxpayer or official may, in a proceeding concerning residential property, introduce evidence of the assessment of comparable properties in the same taxing district or within two (2) miles of the taxing district; but (in a proceeding regarding non-residential property) a taxpayer may introduce evidence of any comparable property, but preference is given to comparable property in the taxing district or within two (2) miles of the taxing district.

Assessor Burden of Proof: If the assessment for which a notice of review is filed increased the assessed value of the property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

IC 6-1.1-15-17.2

1. PTABOA =

County Property Tax Assessment Board of Appeals

- Each county must have a PTABOA comprised of individuals "knowledgeable in the valuation of property."
- The County Commissioners may determine whether to have a three (3) or five (5) member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

• Three-Member PTABOA:

- The fiscal body appoints one (1) individual who must be a certified Level II or III assessor-appraiser.
- The Board of Commissioners appoints two (2) freehold members so that not more than two (2) of the members may be of the same political party and so that at least two (2) are residents of the county. At least one (1) of the Board's appointees must be a certified Level II or III assessor-appraiser. The Board, however, may waive that requirement.

• Five-Member PTABOA:

- The Board of Commissioners appoints three (3) freehold members and the county fiscal body appoints two (2) members.
- At least one (1) of the members appointed by the county fiscal body may be a certified Level II or III assessor-appraiser.
- The Board of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the Board must be a certified Level II or III assessor-appraiser. The Board, however, may waive the requirements that one of their appointments be a Level II or III assessor-appraiser.

IC 6-1.1-28-1

• Multiple County PTABOA:

- Established by county legislative body of two (2) or more counties.
- Can have either three (3) or five (5) members.
- The majority of members must have Level II or Level III.
- County assessor cannot serve on the board.

IC 6-1.1-28-0.1, 0.2

If the PTABOA does not hold a timely hearing within 180 days of filing of appeal, taxpayer may appeal to IBTR.<sup>2</sup>

IC 6-1.1-15-1.2(k)

## Taxpayer initiates an appeal with IBTR

Taxpayer may appeal PTABOA's action to IBTR with respect to: (1) assessment of taxpayer's real or personal property; (2) exemption of taxpayer's real or personal property; (3) property tax deductions; or (4) property tax credits. The taxpayer must file the Form 131 with the IBTR within forty-five (45) days when PTABOA's order is given to parties and must mail a copy of the petition to the other party - i.e. the assessing official. No appraisal is required by taxpayer.<sup>3</sup>

IC 6-1.1-15-3(a), (d), (f); IC 6-1.5-4-1

IBTR holds hearing within nine (9) months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within ninety (90) days after hearing (unless extension ordered or general reassessment year). Party may request a rehearing within fifteen (15) days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h); IC 6-1.1-15-5(a)

## Taxpayer initiates appeal with Tax Court

A taxpayer must file a petition with the Indiana Tax Court within forty-five (45) days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination. May appeal Tax Court determination to Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

Taxpayer initiates appeal with Indiana Supreme Court Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)