

RESOLUTION NO. FCR 2021-09

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF FLOYD
COUNTY, INDIANA APPROVING SALE/DISPOSAL OF
VEHICLES**

WHEREAS, the Board of Commissioners of the County (the "Board") has been advised that the Floyd County Youth Shelter has certain vehicles that they would like to dispose of or sale; and

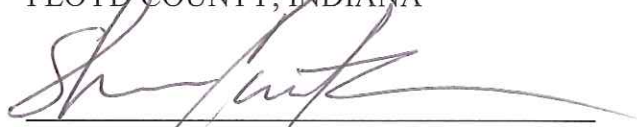
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF FLOYD COUNTY, INDIANA, that:

Floyd County Youth Shelter is hereby authorized to scrap a 2006 Ford E350, VIN # 1FBSS31L76DA37615 with an approximate value of \$500;

Floyd County Youth Shelter is hereby authorized to sell a 2009 Dodge Journey 3D4GG57V89T181635 with an approximate value of \$1000-\$1500.

Passed and adopted by the Board of Commissioners of Floyd County, Indiana on the 20th day of June, 2021.

BOARD OF COMMISSIONERS OF
FLOYD COUNTY, INDIANA



President



Member



Member

ATTEST:



County Auditor

IC 6-1.1-15-3 Review by Indiana board; initiation by petition of taxpayer or county assessor; petition deadline and form; appraisal not required; decision; denial of refund claim

Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of:

- (1) a county board's action with respect to a claim under section 1.1 of this chapter; or
- (2) a denial by the county auditor, the county assessor, or the county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2) that is appealed to the Indiana board as authorized in IC 6-1.1-26-2.1(d)(2).

(b) The county assessor is the party to a review under subsection (a)(1) to defend the determination of the county board. The county auditor may appear as an additional party to the review if the determination concerns a matter that is in the discretion of the county auditor. At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under subsection (a)(1); and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) A county assessor who dissents from the determination of the county board may obtain a review by the Indiana board. A county auditor who dissents from the determination of the county board concerning a matter that is in the discretion of the county auditor may obtain a review by the Indiana board.

(d) In order to obtain a review by the Indiana board under subsection (a)(1), the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:

- (1) file a petition for review with the Indiana board; and
- (2) mail a copy of the petition to the other party.

(e) The Indiana board shall prescribe the form of the petition for review under this chapter. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why the petitioner believes that the determination by the county board is erroneous.

(f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

(g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d), the Indiana board is authorized to approve or disapprove an exemption application:

- (1) previously submitted to a county board under IC 6-1.1-11-6; and
- (2) that is not approved or disapproved by the county board within one hundred eighty (180) days after the owner filed the application for exemption under IC 6-1.1-11.

The county assessor is a party to a petition to the Indiana board under IC 6-1.1-11-7(d).

(h) This subsection applies only to the review by the Indiana board of a denial of a refund claim described in subsection (a)(2). The county assessor is the party to a review under subsection (a)(2) to defend the denial of the refund under IC 6-1.1-26-2.1. In order to obtain a review by the Indiana board under subsection (a)(2), the taxpayer must, within forty-five (45) days of the notice of denial under IC 6-1.1-26-2.1(d):

- (1) file a petition for review with the Indiana board; and
- (2) mail a copy of the petition to the county auditor.

[Pre-1975 Property Tax Recodification Citation: 6-1-31-2.]

Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1977, P.L.70, SEC.3; P.L.74-1987, SEC.12; P.L.41-1993, SEC.13; P.L.6-1997, SEC.73; P.L.198-2001, SEC.43; P.L.90-2002, SEC.138; P.L.256-2003, SEC.11; P.L.1-2004, SEC.15 and P.L.23-2004, SEC.16; P.L.199-2005, SEC.8; P.L.219-2007, SEC.39; P.L.1-2008, SEC.2; P.L.196-2016, SEC.2; P.L.121-2019, SEC.5; P.L.154-2020, SEC.4.