STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

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Assessment Appeals Frequently Asked Questions – Volume 2
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In February 2010, the Department of Local Government Finance ("Department") issued a set of Frequently Asked Questions regarding assessment appeals (www.in.gov/dlgf/files/100201_-_Wood_Memo_-_Assessment_Appeals_Frequently_Asked_Questions.pdf). This document is an addendum to that memo.

What are the limitations to the practice requirements for certified tax representatives?

50 Indiana Administrative Code 15-5 governs practice requirements for certified tax representatives before the PTABOA or the Department. On the other hand, 52 Indiana Administrative Code 1 and 2 governs practice before the Indiana Board of Tax Review. The Department's website includes the Tax Representative Application and applicable definitions (including a list of prohibitions concerning practice before the PTABOA or Department). (See http://www.in.gov/dlgf/2510.htm.)

What form is used to report the results of an appeal?

Under the appeal procedures, if an informal conference is held with the taxpayer, Form 134 should be sent to the county Property Tax Assessment Board of Appeals (PTABOA) for their action. (See https://forms.in.gov/Download.aspx?id=6842 – "Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting.")

Form 115 would be sent after the PTABOA's Final Assessment Determination. This may be the same as the informal conference, or the PTABOA may make a totally different determination. (See https://forms.in.gov/Download.aspx?id=4813 – "Notification of Final Assessment Determination.")

If the taxpayer does not agree with the PTABOA determination, they can appeal to the Indiana Board of Tax Review ("IBTR") using Form 131 within 45 days of the mailing of the notification. (See https://forms.in.gov/Download.aspx?id=5055 or http://www.in.gov/ibtr/2331.htm "Petition to the Indiana Board of Tax Review for Review of Assessment.")

Can the local officials establish a separate form, in addition to the Form 114 "Notice of Hearing," stating that the taxpayer will or will not attend five (5) days prior to meeting, and not returning the form will result in an automatic denial by the PTABOA?

Form 114 is a notification form of the hearing, and the date of the hearing must be at least ten (10) days after the giving of the notice. (See https://forms.in.gov/Download.aspx?id=5531)

Great deference is given to local control, and the PTABOA could include a brief note asking the taxpayer whether or not he will attend the hearing; however, *the taxpayer cannot be required to respond and the failure to respond would not result in the automatic denial by the PTABOA.*

Can the appeal Forms 130, 133, and 136 be modified for online submission?

Acceptance of online submission of forms are local decisions. The Department encourages counties to check with their county attorneys to discuss this possibility and whether IC 26-2-8 ("Acceptance and distribution of electronic records by governmental agencies") could apply.

What documentation should be included with the property tax appeal?

Under IC 6-1.1-15-1(f) the written notice (of appeal) filed by a taxpayer must include the following information:

(1) The name of the taxpayer.
(2) The address and parcel or key number of the property.
(3) The address and telephone number of the taxpayer.

Please note, however, each appeal (and year) stands on its own merits. For some, the documentation might include an appraisal (although an appraisal is not required to file an appeal or required in the appeal process), sales of comparable properties, income and expense information, etc. Taxpayers should have some documentation to substantiate why they believe the assessed value is incorrect; however, this will be a case-by-case situation. Note also, except for those situations where the assessed value increases more than 5%, the taxpayer bears the burden of establishing a "prima facie" case. (See page 1 "Burden of Proof" - http://www.in.gov/dlgf/files/090722_-_Rushenberg_Memo_-_Appeals_Process_and_PTABOA_Composition.pdf.)

If a decision of an appeal is made at the state level (IBTR), and each party agrees with it, does the County Assessor or the PTABOA have to approve it?

If an IBTR decision is rendered, and neither party seeks a rehearing or appeals the decision to the Indiana Tax Court, then the decision stands without approval of the County Assessor or local PTABOA, and the Auditor's Office (or the Assessor's Office, in some counties) would make the adjustment/correction at the local level. It is important to note that each appeal (and year) stands on its own merits. If by chance the assessed value in the year following an appeal in the taxpayer's favor reverts to the prior year's overturned assessed value or an assessed value that is substantially similar, the assessor should make sure to have substantial support for that result. Per IC 6-1.1-15-5 (b), a party may petition for judicial review by the Indiana Tax Court. IC 6-1.1-15-5(e) also grants the county assessor the authority to seek judicial review.

If you have any additional questions, please contact Assessment Director Barry Wood at 317.232.3762 or bwood@dlgf.in.gov .