INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petitions:	**21-002-22-1-5-00737-25, 21-002-23-1-5-00738-23, 21-002-24-1-5-00379-25**
Petitioner:	**Fayette County Auditor**
Respondent:	**Melody Mohler**
Parcel:	**21-09-06-400-001.000-002**
Assessment Year:	**Various**

The Indiana Board of Tax Review issues this determination, finding and concluding as follows:

Procedural History

1. Melody Mohler, Deborah Ross, and Tim Lackey inherited a house from their mother. Ross had received a standard homestead deduction on the property from 2011 until the Fayette County Auditor removed it and sought back taxes, interest, and penalties for the 2022-2024 assessment years. On March 5, 2025, Mohler filed a Form 130 appeal petition challenging the Auditor's removal of the deduction. The petition was for the 2025 assessment year, and Mohler checked the box indicating that she was appealing "[t]he approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap." *Form 130 pet.*

2. On October 10, 2025, the Fayette County Property Tax Assessment Board of Appeals ("PTABOA") determined that the Auditor had properly denied the homestead deduction but "kindly request[ed]" the Auditor to "waive any right to seek payment" of any back taxes or penalties for previous years, including 2022-2024. *Form 115 determination.* The PTABOA issued only one determination, which was for the 2025, assessment date.

3. On November 20, 2025, the Auditor filed separate Form 131 petitions with the Board for the 2022, 2023, and 2024 assessment dates. In each petition, the Auditor indicated that she disagreed with the PTABOA's interpretation of the homestead deduction statute (Indiana Code § 6-1.1-12-37) and with what she characterized as its determination that she should not bill Mohler for back taxes. On each petition, she elected to proceed under our small claims docket. The Auditor certified that she served the PTABOA and the Fayette County Assessor , but she did not certify that she served Mohler.

4. On December 1, 2025, we issued a notice of defect for each petition. First, we indicated that the Auditor was required to provide a copy of the petition to Mohler. Second, we noted that the Auditor had provided a Form 130 petition and Form 115 determination for the 2025 assessment year, but not for the years indicated on the petitions. We directed her to provide copies of those documents for the years listed in her petitions and gave her 30 days to cure those defects.

5. Twenty-eight days later, the Auditor responded to the defect notice with a revised Form 131 petition listing 2025 as the assessment year on appeal but making the same basic claim as on her original petitions: that she disagreed with the PTABOA's request that she waive her right to collect back taxes. She certified that she served Mohler with the revised petition.

6. Mohler moved to dismiss the appeals on grounds that they were not timely filed and served. We address that motion below.

7. On June 3, 2026, our designated Administrative Law Judge, Jeremy Eglen ("ALJ"), held a telephonic hearing on the Auditor's petitions. Neither the ALJ nor the Board inspected the property. Jane Downard, Fayette County Auditor, appeared on her own behalf. Amber Orozco appeared as counsel for Mohler. Downard and Mohler testified under oath

Record

8. Neither party offered any exhibits. The official record for this matter includes: (1) all petitions and other documents filed in these appeals, (2) all notices and orders issued by the Board or the ALJ, and (3) an audio recording of the hearing.

Findings of Fact

9. The subject property is located at 1033 E. Wellsview Rd. in Connersville. Mohler, Ross, and Lackey inherited the property from their mother. The exact nature of Ross's and Lackey's interests in the property is unclear. But those interests are subject to a life estate in Mohler. *Downard testimony.*

10. Mohler lived at the property for a few years but then moved to her own residence. Ross moved into the property in 2011. After Ross moved in, she and Mohler visited the Auditor's office together. Ross applied for, and was granted, a homestead deduction for the property solely in her name. *Downard testimony; Mohler testimony.*

11. When reviewing deductions in preparation for the 2025 assessment year, the Auditor determined that Ross's homestead deduction had been granted improperly. Believing that Mohler was the sole owner for purposes of the homestead-deduction statute, the Auditor concluded that Ross was ineligible and notified Mohler that she was removing the deduction. *Downard testimony.*

Conclusions of Law and Analysis

A. We deny Mohler's motion to dismiss because the Auditor timely filed her petitions and timely cured the defect in service.

12. A county auditor who disagrees with a property tax assessment board of appeals' determination on a matter within her discretion may appeal that determination to the Board. Ind. Code § 6-1.1-15-3(c). The petition must be filed with the Board and

served on the opposing party within 45 days of the determination. I.C. §6-1.1-15-3(d).

13. The Auditor filed her original petitions with the Board within the 45-day window to appeal the PTABOA decision. We notified the Auditor that her Form 131 petitions were defective because, among other things, she did not indicate service on Mohler. The Auditor timely cured those defects when, within 30 days of our defect notice, she certified that she served Mohler with her revised petition. We therefore find that the Auditor timely filed her appeals and deny Mohler's motion to dismiss.

B. We dismiss the Auditor's appeal because we lack authority to address claims concerning back taxes or penalties.

14. We must dismiss the Auditor's appeals on separate grounds. As a creation of statute, the Borad's authority is limited to the express authorization of the General Assembly. *Irwin Mortgage Corp. v. Indiana Bd. of Tax Rev.*, 775 N.E.2d 720, 723 (Ind. Tax Ct. 2002). We must be mindful not only of what an authorizing statute says, but also of what it does not say. *Id.*

15. Our enabling legislation requires the Board to

> conduct an impartial review of all appeals concerning:
> (1) the assessed valuation of tangible property;
> (2) property tax deductions;
> (3) property tax exemptions; or
> (4) property tax credits;
> that are made from a determination by an assessing official or a county property tax assessment board of appeals to the [Board] under any law.

Ind. Code § 6-1.5-4-1(a).

16. The Auditor has not alleged an error concerning any of those enumerated subjects. While Mohler originally appealed the removal of the subject property's homestead deduction to the PTABOA, the PTABOA upheld that removal, and neither party appealed that determination. Instead, the Auditor has raised claims relating only to whether she can collect back taxes. We have no authority to address those claims.

Conclusion

17. The Auditor filed appeals concerning her ability to collect back taxes relating to a disallowed standard homestead deduction. Because the Board lacks authority to address those claims, we dismiss her appeals.

DATE: Sept. 01, 2026

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

- 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>.