

Indiana Board of Tax Review



P.O.P.L.A.R.

Portal for Online Property Legal Appeal and Review

Quick Guide

❖ The Basics of POPLAR

- POPLAR is the online filing and document management system for the Indiana Board of Tax Review (IBTR). All appeal records filed with IBTR after the launch of POPLAR will be maintained digitally through POPLAR.
- POPLAR Features
 - **Online Filing and Service of Process.** POPLAR users may file all appeal documents (motions, evidence, etc.) by uploading them on POPLAR. All filings uploaded to POPLAR are electronically served on all other POPLAR users. Non-POPLAR users must still be served by mail.
 - **Automated New Appeal Filing.** Through an application-style process, the appeal form can be completed and filed with IBTR as a newly-created PDF document.
 - **Access to Appeal Record.** Parties have digital access to all documents in the appeal record through POPLAR. Records pre-dating POPLAR are not accessible. Access is restricted to open, pending appeals.
 - **Chronological Case Summary.** POPLAR maintains a listing of all filings and entries in the case. Entries and filings pre-dating POPLAR may be incomplete.
 - **Calendar of Hearings.** The calendar of hearings is searchable by case, county, time-period, and administrative law judge.
 - **Automated Continuance Motions.** Through an application-style process, a motion for continuance can be completed and filed with IBTR as a newly-created PDF document.
 - **Messaging.** A messaging feature allows parties and IBTR administrative law judges to instantly communicate regarding procedural matters, eliminating ex parte communications.

- **Final Determination Database.** The database of IBTR final determinations is searchable by text and other characteristics.

➤ The three tiers of POPLAR access

- The **public** has instant access to the IBTR calendar of hearings and a searchable database of IBTR final determinations, without creating an account.
- The **public**, with an Access Indiana account, can search IBTR appeals, but not access any appeal documents (except for final determinations).
- The **parties** (and their attorneys or representatives) who have opted into POPLAR have instant online access to all appeal documents in that specific appeal. **Documents pre-dating POPLAR have not been digitized.**

➤ POPLAR is **optional for taxpayers.** Taxpayers who wish to use paper filings may still file appeals and related documents through the mail. All paper filings will be digitized and managed through POPLAR.

➤ POPLAR is **mandatory for county assessors.**

➤ There is no filing fee or cost to use POPLAR or an Access Indiana account.

❖ How to Access Your Case on POPLAR

➤ Taxpayers with open cases **do not** automatically have access to their appeals on POPLAR.

➤ **Taxpayers** (and their attorneys or tax representatives) can become a POPLAR user by:




- Entering an appearance through POPLAR for a pending appeal, or
- Filing a new IBTR appeal through POPLAR.


➤ Taxpayers **must enter an appearance in each appeal** (each IBTR case number) to access that appeal.

➤ **County assessors** and staff are automatically POPLAR users through the submission of the Form 140. Additional county assessor staffers (and county attorneys) gain access to POPLAR by entering an appearance through POPLAR for a pending appeal.

❖ **Step-by-Step Guide to Accessing POPLAR**

- **Access the Hearing Calendar and Determination Database.** The public can access POPLAR to view the IBTR hearing calendar or search IBTR final determinations simply by going to the POPLAR website. No account is required. To access POPLAR go to <https://www.in.gov/ibtr/poplar>.
- **Access the Petition Database.** The public can access the database of all IBTR petition numbers on the POPLAR website after creating an Access Indiana account.
 - To create an Access Indiana account, go to <https://access.in.gov/signin/>.
 - After signing in, go to <https://www.in.gov/ibtr/poplar> and search appeals.
- **Access a Pending IBTR Appeal for the first time.**
 - **For Taxpayers (and their attorneys/representatives):** Follow the steps above in **Access the Petition Database** (create an Access Indiana account here <https://access.in.gov/signin/>; after signing in, go to <https://www.in.gov/ibtr/poplar> and search appeals).
 - **Search for the appeal and click on the blue file icon under “Actions” in the far-right column to reach the Authorized Representative page.**

Address of Property	Status	Parcel Number	Assessment Year	Actions
🔍	🔍	🔍	=	
	Open	654-987-321	2014	
507 Caranza Ct	Open	654-987-321	2023	
3507 Golden Ln	Open	79-11-08-228-012.000-032	2024	



- **Use the Authorized Representative Requirements page to enter an appearance.**

Authorized Representative Requirements

Pursuant to 52 I.A.C. 4-3-6, all Authorized Representatives must file a notice of appearance. A notice of appearance should include petition number, petitioner and respondent names, subject property, subject property address, parcel number(s), county and township where the subject property is located, assessment year(s), attorney number (if applicable), telephone number, and e-mail address. The IBTR's sample appearance form can be found at this link: <https://www.in.gov/ibtr/files/NoticeofAppearanceSample.pdf>.

Additionally, Taxpayer Representatives must file a Tax Representative Disclosure Statement and a Power of Attorney. Certified Public Accountants must also file a Power of Attorney.

Appearance Type: *

Select Appearance Type

Appearance on Behalf of: *

Select One

File Name	Date Uploaded
No file uploaded.	

Select File to Upload

- ◆ A model appearance form is available at:
<https://www.in.gov/ibtr/files/NoticeofApperanceSample.pdf>
- ◆ Fill in the form and upload the appearance form.
- Appearances **are reviewed by IBTR before access is granted**, which only occurs during regular business hours. Once approved, POPLAR users (including the person filing the appearance) will receive e-mail notification of the filing of the appearance.
- **For County Assessors:** County assessors **are required to file a Form 140** designating e-mail addresses of county officials who are to receive POPLAR access and notifications. The Form 140 can be found at <https://www.in.gov/ibtr/forms>.
 - Each county official listed on the Form 140 will automatically receive POPLAR notifications.
 - A county official listed on the Form 140 must follow the steps in above in **Access the Petition Database** to access a petition (create an Access Indiana account here <https://access.in.gov/signin/>; after signing in, go to <https://www.in.gov/ibtr/poplar> and search appeals).
 - **Attorneys** (and other county officials). IBTR **does not permit attorneys as designated officials** on the Form 140. Attorneys representing the county, and other county officials not listed on the Form 140, **must enter an appearance** through the same process as taxpayers.
- **Appearances.** Parties and representatives **must enter an appearance in POPLAR for each petition** to access each appeal. A single appearance may be created and captioned for multiple petition numbers, but that appearance must be uploaded in POPLAR in each appeal.
- **Delegation.** POPLAR has a feature to delegate a support staffer to file on behalf of a POPLAR user, through the User Profile.
- POPLAR users will have a **My Appeals homepage** with quick access to all appeals where the POPLAR user has an appearance.



- **File a New Appeal.** A Taxpayer may file a new appeal with IBTR after first appealing to the county property tax assessment board of appeals (PTABOA). POPLAR **cannot be used to file initial PTABOA appeals**.
 - Create an Access Indiana account here <https://access.in.gov/signin/>.
 - Go to <https://www.in.gov/ibtr/poplar/petition/start>.

Start a Petition

The Indiana Board of Tax Review ("IBTR") is the state agency charged with deciding property tax assessment petitions. POPLAR enables taxpayers to electronically file an assessment petition (Form 131) or an exemption petition (Form 132) with the IBTR.

The Taxpayer should first file an appeal at the local level. For information about filing an appeal at the local level visit the [DLGP's website](#)

REMINDER: In order to properly submit a petition to the IBTR, you must have filed an appeal (Form 130) with your county's Property Tax Assessment Board of Appeals and received a Notification of Final Assessment Determination (Form 115) or the maximum time period for the county board to hold a hearing or to give notice of its determination has passed (180 days from the date the appeal was initiated).



START A NEW IBTR PETITION

Start a petition



FINISH A SAVED IBTR PETITION

Finish petition

- Counties appealing from the PTABOA **cannot use** POPLAR's automated form. County-initiated appeals must be served on all parties and filed with IBTR conventionally. IBTR will upload the appeal to POPLAR.

❖ POPLAR User Duties

- POPLAR users **must monitor their electronic mail** for all POPLAR notifications. Failure of a POPLAR user to monitor an account does not relieve a party from any deadline, response, or other responsibility related to the appeal.
 - A POPLAR user agrees to accept service of any motion, order, or notice via POPLAR.
 - A POPLAR user will not receive paper copies of any filings, orders, or notice through the mail.
- **County officials** must serve any filing on POPLAR **by mail on any party who is not a POPLAR user**. IBTR will mail its own notices to non-POPLAR users.
- A POPLAR user **is required to use POPLAR** to file any documents, and IBTR may refuse to accept for filing documents sent by mail or electronic mail.
- A party who has appeared as a POPLAR user in one appeal may be ordered to appear and become a POPLAR user in all pending appeals. In IBTR's discretion, attorneys and tax representatives may be ordered to appear via POPLAR.
- The POPLAR **message function** is intended to replace e-mails or other correspondence when addressing scheduling and procedural issues. The POPLAR message function is not effective as a motion and should not be used to argue the merits of the case. Any motion or request, except during a hearing, must be made through a document uploaded to IBTR. Any abuse of the message function will result in the message function being disabled for that appeal.