

INDIANA BOARD OF TAX REVIEW
Nonrule Policy Document 2017-01

Preparation of Agency Record

September 2017

This policy document is issued to provide notice to parties intending to appeal an Indiana Board of Tax Review (IBTR) decision to the Tax Court of the process the agency uses for preparing and transmitting the official agency record of administrative proceedings. It is a revision of Nonrule Policy Document 2016-01.

1. Pursuant to Ind. Tax Court Rule 3(E), a party can request the IBTR prepare a certified copy of the agency record. The IBTR shall charge the party who requested it with the reasonable cost of preparing the agency record. IC 6-1.5-2-6 (2007).
2. Accordingly, the following procedures will be followed when an agency record is requested from the IBTR:
 - a. A deposit in the amount of 50% of the estimated cost of the record will accompany any request for an agency record filed with the IBTR. The deposit (check or money order) will be made payable to the IBTR. The deposit is a nonrefundable administrative fee and will be deducted from the final payment made when the agency record is completed.
 - b. Upon completion of the agency record the party who requested it will be notified about the total balance due for its preparation (total cost minus the deposit). The balance due must be paid to the IBTR prior to the agency record being released for filing.
 - c. The cost of preparing the agency record will be charged as follows:
 - (1) Transcription of hearing recordings will be charged as billed by the transcriptionist.
 - (2) Duplicate compact disc(s) will be charged pursuant to IC 5-14-3-8(g).
 - (3) Copying fees will be as established by the Indiana Department of Administration.
 - (4) Any other cost incurred in preparing the agency record.