



**REPORT OF ASSESSMENT FOR OMITTED OR UNDERVALUED PROPERTY ASSESSMENT AND ASSESSMENT PENALTIES**

State Form 9283 (R5 / 8-15)

<b>FORM 122</b>
Assessment year _____ 1, 20 _____

You are hereby notified that the undersigned has assessed the taxpayer mentioned below for omitted or undervalued property as follows:

Name of taxpayer		For year of
Address (number and street or Rural Route, city, state, and ZIP code)		
Taxing district	Township	County

Original personal property return filed _____, 20 _____	Date return was due _____, 20 _____
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	ORIG. ASSESSMENT	ADDED ASSESSMENT	TOTAL ASSESSMENT
PERSONAL PROPERTY	\$ _____	\$ _____	\$ _____
REAL ESTATE      LAND	\$ _____	\$ _____	\$ _____
IMPROVEMENTS	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____	\$ _____

General description of the property:

IN ADDITION TO THE ADDED ASSESSMENT(S) SHOWN ABOVE, THE FOLLOWING PENALTIES ARE TO BE ADDED.			
The county auditor shall add the penalty(s) to the property tax installment next due for the return.	PENALTIES		
		20% of Tax	20% of Tax on Undervalued Personal Property
(a) Fails to include on a personal property return the information that the Department of Local Government Finance requires (6-1.1-37-7(d); 6-1.1-3-9; 6-1.1-5-13).	\$25.00		
(b) Fails to file a required personal property return on or before the due date (6-1.1-37-7(a)).			
(c) Fails to file the personal property return within thirty (30) days after the due date (6-1.1-37-7(a)).			
(d) Undervalues the property that he reports on a personal property return and if the amount by which the person undervalues that property exceeds five percent (5%) of the value which should have been reported on that return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation (6-1.1-37-7(e)).			
<b>TOTAL PENALTIES TO BE ADDED</b>			

A penalty is due with an installment under (a), (b), (c), or (d) whether or not an appeal is filed under IC 6-1.1-15-5 with respect to the tax due on that installment.

To obtain a review of an assessment, the taxpayer can file an appeal not later than forty-five (45) days after the date of this notice. The appeal filed by a taxpayer (optional Form 130) must include: (1) name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county property tax assessment board of appeals ("PTABOA"); and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. In the event the taxpayer and assessing official cannot resolve the dispute, the taxpayer has the right to have the dispute heard by the PTABOA. A taxpayer may use the Correction of Error (Form 133) process to allege only objective errors (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15. An appeal of the assessed value requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date. The Correction of Error process is not available for the correction of an error made by the taxpayer on the taxpayer's personal property tax return.

Signature of official	Title	Date (month, day, year)
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