Reset Form

PETITION FOR CORRECTION OF AN ERROR

State Form 12483 (R8 / 6-16)

Prescribed by the Department of Local Government Finance

FORM 133

ASSESSMENT DATE

FOR COUNTY AUDITOR'S USE ONLY

__ __ -- __ __ __ -- __ __ -- 3 -- __ -- __ __ __ __
County District Year Prop. Class Sequence

Date filed *(mo., day, yr.)*

Property Class

1. Agricultural
2. Mineral Rights
3. Industrial
4. Commercial
5. Residential
6. Mobile Home

READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

FILING INFORMATION

AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY AUDITOR.

ERRORS THAT CAN BE CORRECTED: *Indiana Code 6-1.1-15-12 limits the use of this form. This form may only be used to correct the following types of errors:*

- *The taxes are illegal as a matter of law.*
- *There is a math error in the assessment.*
- *Through error of omission by any state or county officer, the taxpayer was not given a credit, exemption, or deduction permitted by law.*

This form may ***not*** *be used to correct an error on a taxpayer's personal property tax return. Instead, the taxpayer must file an amended personal property tax return under Indiana Code 6-1.1-3-7.5.*

REFUND OF TAXES: *Taxpayers asking for a refund of taxes already paid must also file a claim for refund (Form 17T) with the County Auditor.*

MULTIPLE PARCELS OR YEARS: *Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Petitioners filing for more than one year must file a separate petition for each year. Please attach a list of related parcels under appeal.*

NOTE: *A holder of a tax sale certificate under IC 6-1.1-24 does not have an interest in tangible property for purposes of obtaining a review or bringing an appeal of an assessment of property under IC 6-1.1-15.*

SPECIAL NOTE: *A taxpayer is not entitled to relief through this appeal unless the taxpayer files the appeal with the Auditor of the county in which the taxes were first paid and within three (3) years after the taxes were first due. If the County Property Tax Assessment Board of Appeals fails to issue a determination within one hundred eighty (180) days after this petition is filed with the County Auditor, the taxpayer may petition the Indiana Board of Tax Review.*

GENERAL INSTRUCTIONS

1. *Please print or type.*
2. *The petitioner must complete Section I, Section II, and Section III of this petition.*
3. *The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney* ***unless*** *the representative is a duly authorized employee or corporate officer of the taxpayer.*
   Is a power of attorney attached? ☐ *Yes* ☐ *No*
4. *Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 50 IAC 15-5-5.*
5. *Notify the County Auditor of any change in your mailing address or telephone number subsequent to the filing of this petition.*

FAILURE TO FOLLOW INSTRUCTIONS: *If a taxpayer does not comply with the instructions for completing this petition, the County Auditor will notify the taxpayer of any defect in the completion of the form and will return the form to the taxpayer. The taxpayer will then have thirty (30) days from the date of notice of defect to correctly complete the form and resubmit it to the County Auditor. If the resubmitted form does not comply with the instructions for completing the form, the County Property Tax Assessment Board of Appeals will deny the petition.*

As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.

SECTION I: PROPERTY AND PETITIONER INFORMATION

Is this property currently under appeal for another tax year? ☐ Yes ☐ No

If yes, indicate year(s) and type of appeal(s): _____

County	Township	Parcel or Key number

Street address of property (*number and street*)	City	ZIP code

Legal description provided on Form 11 or Property Record Card

Property assessed in the name of

Name of petitioner or claimant	Area code and telephone number of petitioner or claimant ( )

Address of petitioner or claimant (*number and street*)	City	State	ZIP code

Name of authorized representative	Area code and telephone number of authorized representative ( )

Address of authorized representative (*number and street*)	City	State	ZIP code

Petitioner's relationship to property (if not current property owner) *(for example, "property owner of record on March 1, 1999")*

SECTION II: DESCRIPTION OF ERROR

	Land	Improvements	Total
The property described in SECTION I is currently assessed at:	$	$	$
The petitioner contends that the property should be assessed at:	$	$	$

The requested change in value is justified because the following error was made:

☐ the taxes, as a matter of law, were illegal.

☐ there was a mathematical error in computing the assessment.

☐ through error of omission by any state or county officer, the taxpayer was not given a credit, exemption, or deduction permitted by law.

Give specific reasons why you contend an error was made. For example, the total assessed value is greater than the sum of the land value and the improvement value. (Do not give conclusions, such as "there is a math error in the assessment.")

SECTION III: SIGNATURES

PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER

I certify that my entries are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same.

Signature of petitioner, taxpayer, or duly authorized officer	Date signed *(month, day, year)*
Printed or typed name of petitioner, taxpayer, or duly authorized officer	Title *(please print or type)*

TAX REPRESENTATIVE

I certify that the entries above are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the Form 11 or Form 113, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5-5.

Signature of tax representative	Date signed *(month, day, year)*
Printed or typed name of tax representative	

ATTORNEY REPRESENTATIVE

I certify that the entries above are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed *(month, day, year)*
Printed or typed name of attorney representative	Attorney number

SECTION IV: PETITION FOR CORRECTION OF ERROR APPROVAL OR DISAPPROVAL
(for use by county and township officials only)

Signature of approval by two (2) of the three (3) local officials is sufficient to correct the error, unless the assessment was made or determined by the Department of Local Government Finance.

SIGNATURE OF APPROVAL	SIGNATURE OF DISAPPROVAL	DATE *(month, day, year)*
County Assessor	County Assessor	
County Auditor	County Auditor	
Township Assessor, if any	Township Assessor, if any	

SECTION V: FOR COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS TO NOTIFY PETITIONER OF DETERMINATION
(do not substitute Form 115)

The County Property Tax Assessment Board of Appeals has determined the following:

Dated this _____ day of _____, _____ .

Please provide explanation of determination: _____

Signature of County Property Tax Assessment Board of Appeals member	Date signed *(month, day, year)*	Date mailed to petitioner *(month, day, year)*

This notice shall be mailed to both the petitioner and authorized representative. Copies of this determination shall be forwarded to the County Assessor, Township Assessor, if any, and County Auditor.

SECTION VI: PETITION TO THE INDIANA BOARD OF TAX REVIEW FOR CORRECTION OF AN ERROR

FILING INSTRUCTIONS

If you disagree with the determination of the County Property Tax Assessment Board of Appeals, you may petition to the Indiana Board of Tax Review. To initiate a review by the Indiana Board of Tax Review, you must complete the petition below *(please print or type)* and, not later than forty-five (45) days after the date of the notice of the determination of the Property Tax Assessment Board of Appeals, file it with the Indiana Board of Tax Review and mail a copy to the County Auditor.

If you timely file but fail to comply with these instructions, the Indiana Board of Tax Review will return this form to you and notify you of the defect. You will then have thirty (30) days from the date of the defect notice to correctly complete the petition and resubmit it to the Indiana Board of Tax Review. If the resubmitted petition does not substantially comply with these instructions, the Indiana Board of Tax Review can deny the petition.

If there is any change in your address or telephone number subsequent to the filing of this petition, please notify the Indiana Board of Tax Review.

If the County Property Tax Assessment Board of Appeals fails to issue a determination within one hundred eighty (180) days after this petition is filed with the County Auditor, the taxpayer may petition the Indiana Board of Tax Review.

The petitioner hereby requests a review of a County Property Tax Assessment Board of Appeals determination by the Indiana Board of Tax Review. The County Property Tax Assessment Board of Appeals determination is incorrect for the following specific reasons:

SECTION VII: SIGNATURES

PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER

I certify that my entries are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same.

Signature of petitioner, taxpayer, or duly authorized officer	Date signed *(month, day, year)*
Printed or typed name of petitioner, taxpayer, or duly authorized officer	Title *(please print or type)*

TAX REPRESENTATIVE

I certify that the entries above are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the County Property Tax Assessment Board of Appeals determination, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5-5.

Signature of tax representative	Date signed *(month, day, year)*
Printed or typed name of tax representative	

ATTORNEY REPRESENTATIVE

I certify that the entries above are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed *(month, day, year)*
Printed or typed name of attorney representative	Attorney number