Reset Form

PETITION FOR REVIEW OF EXEMPTION BEFORE THE INDIANA BOARD OF TAX REVIEW

State Form 21514 (R9 / 8-26) / IBTR Form 132
Prescribed by the Indiana Board of Tax Review

FORM 132
IBTR PETITION NUMBER
__ __ -- __ __ __ -- __ __ -- 2 -- 8 -- __ __ __ __ __ -- __ __
Co. Dist. Appeal Year Sequence Year Filed

INSTRUCTIONS:

1. *Complete all sections of this petition.*
2. *File this petition with the:*
   Indiana Board of Tax Review
   100 North Senate Avenue, Room N-1026
   Indianapolis, IN 46204
3. *Mail a copy of this petition to the other party.*

Information regarding appeal procedures is available on the Indiana Board of Tax Review (IBTR) website located at www.in.gov/ibtr.

FILING DEADLINE: This petition must be filed not later than forty-five (45) days after the Notice of Action on Exemption Application is issued by the county Property Tax Assessment Board of Appeals (county board). If the county board has failed to act on an exemption application and it has been more than one hundred eighty (180) days since the filing date of the application, the owner may initiate an appeal to the IBTR.

ATTACHMENTS TO THIS PETITION: The following information must be attached to this petition.

1. A copy of the underlying Application for Property Tax Exemption (State Form 9284 / Form 136) filed with the county.
2. A copy of the Notice of Action on Exemption Application (State Form 49585 / Form 120) issued by the county board, or an explanation if the county board has not issued a notice of action.
3. The petition must be signed by the owner or an attorney at law.

Multiple years, multiple parcels, or multiple types of property (real and personal) require separate petitions, except that a party may ask the IBTR for permission to file a single petition for multiple parcels where the parcels are contiguous and the issues to be appealed on each parcel are substantially similar. Also include a listing of other related parcels that are currently on appeal.

FAILURE TO FOLLOW INSTRUCTIONS: The Petitioner must complete all sections of this petition. If the Petitioner does not comply with the instructions for completing this form, the IBTR may return the petition to the Petitioner with a description of the defect. The Petitioner will then have thirty (30) days from the date of the notice of defect to cure the defect and file a corrected petition. If the corrected petition does not comply with the instructions for completing the form, the IBTR may deny the petition.

If the owner does not comply with the statutory procedures for obtaining an exemption, the owner waives the exemption. If the exemption is waived, the property is subject to taxation.

Type of property under appeal: ☐ Real ☐ Personal ☐ Both

Is this property currently under appeal with the Indiana Board of Tax Review for another tax year? ☐ Yes ☐ No

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

Is this a direct appeal to the IBTR? ☐ Yes ☐ No If yes, indicate the reason for appealing directly to the IBTR:

☐ The maximum time period for the county board to act has passed (180 days from the date the appeal was initiated).

☐ Agreement to waive the county board determination. Standard Form Agreement (State Form 55853) must be attached.

SECTION 1: PROPERTY AND PETITIONER INFORMATION

County	Township	Parcel or Key number (for real property)	
Address of Property (*number and street or rural route*)	City	ZIP Code	
Legal description provided on Form 11 or Property Record Card (*for real property*), **or** business name (*for personal property*)		Assessment year under appeal	
Name of property owner	Telephone number ( )	E-mail address	
Address of property owner (*number and street or rural route*)	City	State	ZIP Code
Name of Authorized Representative (*if different from Petitioner*)	Telephone number ( )	E-mail address	
Address of Authorized Representative (*number and street or rural route*)	City	State	ZIP Code

SECTION 2: ACTION BY COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS

List below the assessment determination issued by the County Property Tax Assessment Board of Appeals (from State Form 49585 / Form 120).

Assessment Date _____	% Exempt	% Taxable	Total
Land			
Improvements			
Personal Property			

SECTION 3: GROUNDS FOR APPEAL

Check the specific statute exemption is claimed under:

☐ Charitable IC 6-1.1-10-16 ☐ Literary IC 6-1.1-10-16 ☐ Scientific IC 6-1.1-10-16

☐ Educational IC 6-1.1-10-16 ☐ Religious IC 6-1.1-10-16 ☐ Fraternal Beneficiary Association IC 6-1.1-10-23

☐ Other (*Cite to the specific statute under which exemption is claimed.*) _____

For All Appeals: Please explain in detail the basis for your belief that the subject property qualifies for exemption.

SECTION 4: OPTIONAL ELECTION OF ELECTRONIC SERVICE

I elect to receive all notices regarding this petition by electronic mail. I understand that the electronic mail notices are considered effective in the same manner as if the notices had been sent by United States mail to the party's mailing address of record and a hard copy will not be provided.

☐ Elect electronic service Email address for service _____

SECTION 5: SIGNATURES

Property Owner
I certify that all entries on this form are accurate to the best of my knowledge and belief.

Signature of property owner	Date signed (*month, day, year*)
Printed or typed name of property owner	Title (*Please print or type.*)

AUTHORIZED REPRESENTATIVE AS DESCRIBED IN 52 IAC 5-1-3
I certify that all entries on this form are accurate to the best of my knowledge and belief. I certify that I satisfy all relevant statutory and regulatory requirements to be designated as an Authorized Representative permitting me to file this form and to represent the Petitioner in an appeal before the IBTR.

Signature of Authorized Representative	Date signed (*month, day, year*)
Printed or typed name of Authorized Representative	Attorney number (if applicable)
Select Authorized Representative Type	☐ Attorney ☐ Assessing Official/Full-Time Employee of a Local Unit of Government ☐ Representative of a Business or Nonprofit

SECTION 6: CERTIFICATE OF SERVICE

In addition to filing this petition with the IBTR, a copy of this petition must be mailed to the Respondent. In most cases, the Respondent is the county assessor. If this petition is filed by the county assessor, then the taxpayer is the Respondent. Complete the date of service, the name and address of the party being served, the manner of service, and then sign and date.

I affirm under the penalties of perjury that on this _____ day of _____ , 20____ , a copy of this petition has been served on:

Name: _____ Manner of service:

Address: _____ ☐ US Mail

_____ ☐ Hand delivery

_____ ☐ Other _____

Signature: _____ Date (*month, day, year*): _____