



## INSTRUCTIONS

1. *Petition for Review must be filed with the county auditor of the county to which the annual adjustment order was directed.*
2. *Petition for Review must be filed within ten (10) days after notice of the order is given.*
3. *The county assessor or township assessor, if any, may file a Petition for Review.*
4. *If the county assessor or township assessor, if any, does not file a Petition for Review, at least ten (10) taxpayers must file a Petition for Review.*
5. *Taxpayers who are not property owners in the county to which the order was directed but have property in a cross-county unit, part of which unit intersects with the county to which the order is directed, are eligible to file a Petition for Review.*
6. *If the county assessor, township assessor, if any, or at least ten (10) taxpayers file a Petition for Review, then the Department of Local Government Finance will set a hearing to be held on the Petition for Review in the county to which the annual adjustment order was directed.*