



TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (R5 / 6-16)

Prescribed by the Department of Local Government Finance

FORM 130-SHORT

Assessment year under appeal

JANUARY 1, 20____

- The purpose of this form is to aid taxpayers in the filing of an appeal of an assessment.
- This form is not required to be used to file an appeal. Indiana Code 6-1.1-15-1 states that a taxpayer must file notice in writing with the township or county assessor.
- A handwritten letter would be acceptable as long as it contains the name of the taxpayer, the address and parcel number or key number of the property, and the address and telephone number of the taxpayer.
- The appeal of an assessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date. This evidence is not required to be provided at the time of filing the appeal; however, it could expedite the process if provided when available. Examples of evidence could include an appraisal, construction costs, sales information for the subject property or comparable properties, or any other information compiled according to generally accepted appraisal principles.

NOTE: Indiana law does not require a taxpayer to submit an appraisal in order to appeal an assessment.

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

SPECIAL 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.

Check type of property under appeal (*check only one*): Real Personal

| REQUIRED INFORMATION: | | |
|--|---|--|
| SECTION I: PROPERTY & PETITIONER INFORMATION | | |
| County | Township | Parcel or key number (<i>for real property only</i>) |
| Address of property being appealed (<i>number and street, city, state, and ZIP code</i>) | | |
| Legal description on Form 11 or property record card (<i>for real property</i>), or business name (<i>for personal property</i>) | | |
| Name of property owner | Telephone number of property owner () | |
| Mailing address of property owner (<i>number and street, city, state, and ZIP code</i>) | | |

| OPTIONAL INFORMATION NOT REQUIRED AT THE TIME OF FILING: | | | |
|--|------|--|-------------------|
| SECTION II: REASON FOR APPEAL | | | |
| | Land | Improvements | Personal Property |
| The property described in Section I is currently assessed at: | | | |
| The petitioner contends that the property should be assessed at: | | | |
| <i>List attached evidence or give reasons for requested change:</i> | | | |
| ----- | | | |
| ----- | | | |
| ----- | | | |
| ----- | | | |
| Name of authorized representative (<i>if different from owner</i>) | | Telephone number of authorized representative () | |
| Mailing address of authorized representative (<i>number and street, city, state, and ZIP code</i>) | | | |
| Signature of petitioner, taxpayer, or duly authorized officer | | Date of signature (<i>month, day, year</i>) | |
| Printed or typed name of petitioner, taxpayer, or duly authorized officer | | | |

PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 53958 (R5 / 6-16)

Taxpayer has right to appeal assessment.

- 1) Form 11 Notice (must file appeal within forty-five (45) days);
- 2) Form 113 Notice (must file appeal within forty-five (45) days);
- 3) Or, if notice is not given, not later than the later of: date of the tax bill (must file appeal within forty-five (45) days); or May 10 of the year.

IC 6-1.1-15-1(a)-(d)

Taxpayer files a property tax appeal with assessing official.

With the assessing official, the taxpayer files an appeal containing the taxpayer's name, address and parcel/key number of the property, and taxpayer's address and telephone number.

(Form 130 may be used but is not required.)

Filing of the appeal:

- 1) initiates a review; and
- 2) constitutes a request by the taxpayer for a preliminary informal meeting with the assessing official.

IC 6-1.1-15-1(f)-(g)

Assessing official must forward appeal to PTABOA¹ and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. Not later than ten (10) days after the meeting, the assessing official must forward results of the preliminary meeting to Auditor and PTABOA using Form 134.

IC 6-1.1-15-1(h)-(i)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:

- PTABOA cancels hearing,
- assessing official gives notice of the agreed-to assessment to PTABOA, Auditor and Assessor (if not same as assessing official); and
- PTABOA may change assessment.

IC 6-1.1-15-1(j)

If no agreement is reached or PTABOA does not receive Form 134 within 120 days of appeal, PTABOA must hold hearing within 180 days of filing of appeal. PTABOA must give taxpayer, taxpayer's representative (if any), and assessing official at least thirty (30) days notice of the hearing date.*

* Taxpayer may request continuance at least twenty (20) days before hearing. PTABOA must rule on continuance within ten (10) days of the request. Taxpayer may request action without his presence or withdraw a petition at least eight (8) days before the hearing. A **PENALTY OF \$50** will be assessed against the taxpayer or representative for an unexcused failure to appear at the hearing.

IC 6-1.1-15-1(k)-(l)

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.³

IC 6-1.1-15-1(l)-(m)

2. IBTR = Indiana Board of Tax Review

- IBTR is a state agency with three (3) commissioners appointed by the Governor.
- Two (2) members of IBTR must be members of one major political party, and one (1) member must be a member of the other major political party.
- IBTR may appoint administrative law judges to conduct the appeal hearing.

IC 6-1.5-2-1, IC 6-1.5-3-3

3. For a proceeding pending or commenced after June 30, 2012, to accurately determine market-value-in-use, a taxpayer or official may, in a proceeding concerning residential property, introduce evidence of the assessment of comparable properties in the same taxing district or within two (2) miles of the taxing district. In a proceeding regarding non-residential property, a taxpayer may introduce evidence of any relevant and comparable property, but preference is given to comparable property in the taxing district or within two (2) miles of the taxing district. The determination of whether the properties are comparable shall be made using generally accepted appraisal and assessment practices.

IC 6-1.1-15-18

1. PTABOA =

County Property Tax Assessment Board of Appeals

- Each county must have a PTABOA comprised of individuals "knowledgeable in the valuation of property."
- The County Commissioners may determine whether to have a three (3) or five (5) member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

• Three-Member PTABOA:

- The county fiscal body appoints one (1) individual who may be a certified Level II or III assessor-appraiser.
- The county commissioners appoint two (2) freehold members so that not more than two (2) of the members may be of the same political party and so that at least two (2) are residents of the county. At least one (1) of the commissioners' appointees must be a certified Level II or III assessor-appraiser. The commissioners, however, may waive that requirement.

• Five-Member PTABOA:

- The county commissioners appoint three (3) freehold members and the county fiscal body appoints two (2) members.
- At least one (1) of the members appointed by the county fiscal body may be a certified Level II or III assessor-appraiser.
- The commissioners shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the commissioners must be a certified Level II or III assessor-appraiser. The commissioners, however, may waive the requirements that one of their appointments be a Level II or III assessor-appraiser.

IC 6-1.1-28-1

If the PTABOA refuses to hold a timely hearing within 180 days of filing of appeal or give notice of decision within 120 days after hearing, taxpayer may appeal to IBTR.²

IC 6-1.1-15-1(o)

Taxpayer initiates an appeal with IBTR

Taxpayer may appeal PTABOA's action to IBTR. The taxpayer must file Form 131 with the IBTR within forty-five (45) days of the date of PTABOA's determination and must mail a copy of the petition to the other party (i.e., the assessing official). No appraisal is required by taxpayer.³

IC 6-1.1-15-3(a), (d), (f); IC 6-1.5-4-1

IBTR holds hearing within nine (9) months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within ninety (90) days after hearing (unless extension ordered or general reassessment year). Party may request a rehearing within fifteen (15) days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h); IC 6-1.1-15-5(a)-(b)

Taxpayer initiates appeal with Tax Court

A taxpayer must file a petition with the Indiana Tax Court within forty-five (45) days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination. May appeal Tax Court determination to Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

Taxpayer initiates appeal with Indiana Supreme Court

Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)