

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Frequently Asked Questions

Assessment Appeals II

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1. What are the limitations to the practice requirements for certified tax representatives?

50 IAC 15 governs the practice requirements for certified tax representatives that appear before a county Property Tax Assessment Board of Appeals (“PTABOA”) or the Department of Local Government Finance (“Department”). Additionally, 52 IAC 1 and 52 IAC 2 governs practice of certified tax representatives that appear before the Indiana Board of Tax Review (“IBTR”). The Department’s website includes the Tax Representative Application and applicable definitions (including a list of prohibitions concerning the practice of certified tax representatives before a PTABOA or the Department). (<http://www.in.gov/dlgf/2510.htm>)

2. What form is used to report the results of an appeal?

If an informal conference is held with the taxpayer, after the meeting, the assessing official shall report to the PTABOA on the results of the meeting on a form prescribed by the Department. The Department intends the Form 134 (“Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting”) (<https://forms.in.gov/Download.aspx?id=6842>) to be used for this purpose. The results shall be reported as follows:

- If the taxpayer and assessing official agree on the resolution of all issues in the appeal, the report shall state the agreed to resolution and both parties shall sign the report.
- If the taxpayer and assessing official do not agree on a resolution, or a meeting is not held, the report shall indicate those facts and both parties shall sign the report.

Please note that Indiana Code 6-1.1-15-1.2 does not require the assessing official to deliver the Form 134 to the PTABOA within 10 days of the meeting; however, the a completed Form 134 should be forwarded to the PTABOA in a timely manner.

If the PTABOA receives a report that the parties reached an agreement, the PTABOA shall vote to approve or deny the resolution. If the PTABOA approves the resolution, it shall then issue a notification of final assessment determination adopting the resolution and vacating any scheduled hearing related to the appeal.

If the taxpayer does not agree with the PTABOA determination, they can appeal to the Indiana Board of Tax Review (“IBTR”) using Form 131 within 45 days of the mailing of the notification. (<http://www.in.gov/ibtr/2331.htm>)

3. Can the local officials establish a separate form, in addition to the Form 114 “Notice of Hearing,” stating that the taxpayer will or will not attend five (5) days prior to meeting, and not returning the form will result in an automatic denial by the PTABOA?

Form 114 is a notification form of the hearing. The PTABOA shall mail notice of the date, time, and place fixed for the hearing at least 30 days before the hearing. This notice is given to the taxpayer, the tax representative (if any), the assessing official, and the county auditor.

The PTABOA shall grant a written request for continuance showing good cause. The request must be filed at least 10 days before the hearing. When the request is granted, the PTABOA shall then reschedule the hearing.

The taxpayer may withdraw in writing an appeal at least 10 days before the hearing. Upon receipt of the withdrawal, the PTABOA shall issue a final assessment determination indicating the withdrawal and no change in assessment. This withdrawal also waives the taxpayer’s right to appeal to the IBTR.

These hearing notice requirements are outlined by statute under IC 6-1.1-15-1.2, and local officials should not deviate from the notification procedures.

4. Can Form 130 and Form 136 be modified for online submission?

Acceptance of online submission of forms are local decisions. The Department encourages counties to check with their county attorneys to discuss this possibility and whether IC 26-2-8 (Uniform Electronic Transactions Act) could apply.

5. What documentation should be included with the property tax appeal?

Each appeal and each assessment year stands on its own merits. For some, the documentation might include an appraisal (although an appraisal is not required to file an appeal or required in the appeal process), sales of comparable properties, income and expense information, etc. Taxpayers should have some documentation to substantiate why they believe the assessed value is incorrect; however, this will be a case-by-case situation. Except for those situations where the assessed value increases by more than 5%, the taxpayer bears the burden of establishing a “prima facie” case.

6. If a decision of an appeal is made at the state level (“IBTR”), and each party agrees with it, does the county assessor or the PTABOA have to approve it?

If an IBTR decision is rendered, and neither party seeks a rehearing or appeals the decision to the Indiana Tax Court, then the decision stands without approval of the county assessor or the local

PTABOA, and the auditor's office (or the assessor's office, in some counties) would make any necessary adjustments or corrections at the local level. It is important to note that each appeal and each assessment year stands on its own merits. If by chance the assessed value in the year following an appeal in the taxpayer's favor reverts to the prior year's overturned assessed value or an assessed value that is substantially similar, the assessor should make sure to have substantial support for that result. Per IC 6-1.1-15-5 (b), a party may petition for judicial review by the Indiana Tax Court. Additionally, IC 6-1.1-15-5(e) grants the county assessor the authority to seek judicial review.

7. If a taxpayer representative withdraws their representation of a taxpayer before a PTABOA hearing is the appeal still active? Does the county have to notify the taxpayer?

If a taxpayer representative merely withdraws their representation of a taxpayer and does not also submit a request to withdraw the appeal, the appeal would still be an active appeal. Ind. Code § 6-1.1-35.7-6 specifies that a tax representative is required to notify a taxpayer of all matters relating to the review of the assessment of the taxpayer's property before the PTABOA, and therefore, the tax representative would be required to inform the taxpayer when they withdraw their representation. However, if the county wanted to be proactive, they could contact the taxpayer to verify whether they still wanted to proceed with the appeal.