

Department of

Local Government Finance



Online Assessment Appeals Log

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Overview

- Why the need for an online appeals application?
- How does it work for the taxpayer?
- How will this work for the Assessor's Office?
- Questions and Answers

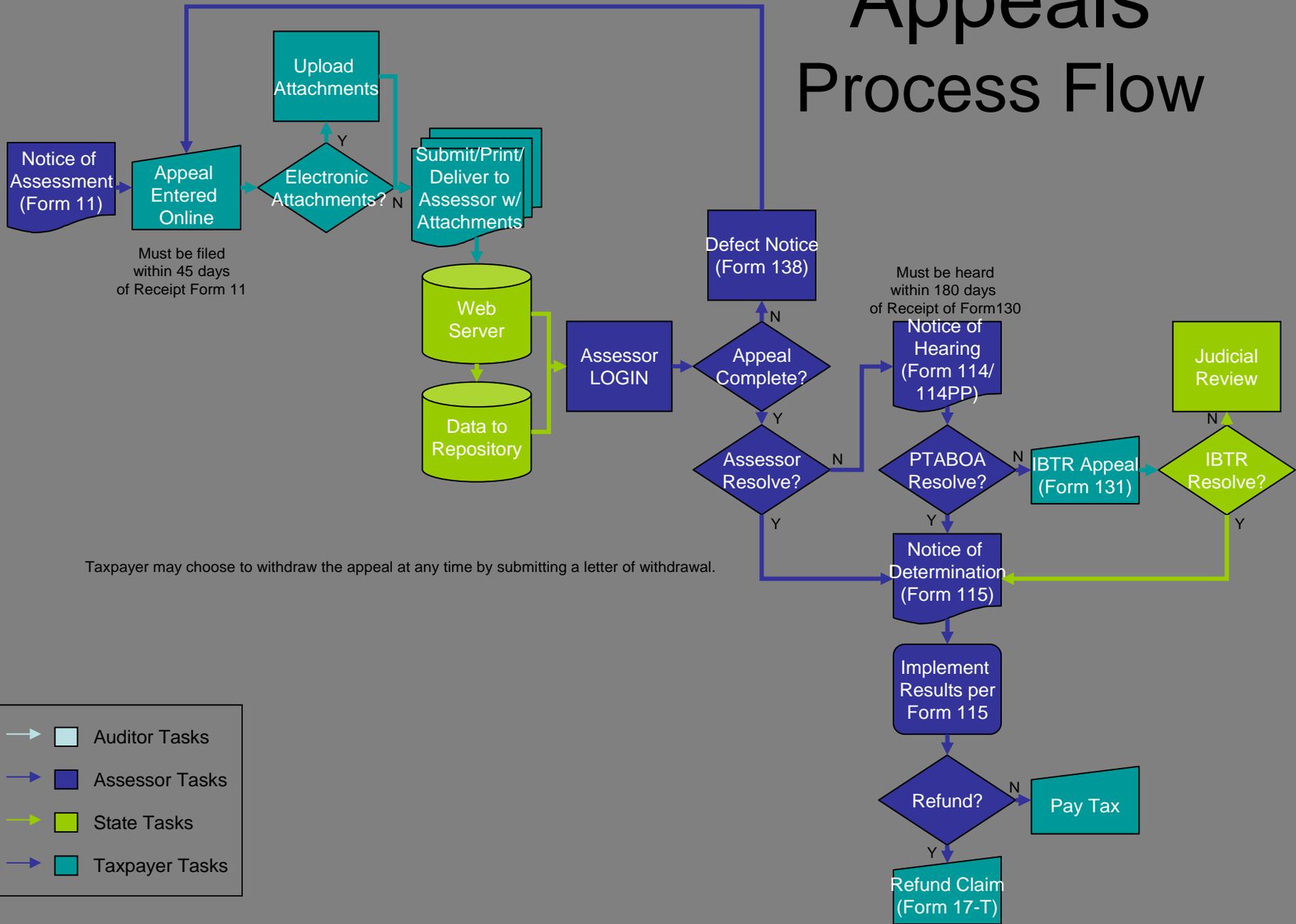
Why an Online Appeals Log?

- Provides a uniform framework for taxpayers to submit their Form 130 without having to drive to the Assessor's Office.
- Allows county officials to track status of appeals throughout the process.
- Enables counties and the state to perform analysis on appeals since everything is on a common database.

About the Appeals Application

- DLGF, in cooperation with the Indiana Business Research Center (IBRC), Kelley School of Business has worked to create the online appeals application.
- County users must be determined by the county assessor as the office holder responsible for the process
- User accounts must be established by the county designated IT administrator to assure security of data collection / management for appeals

Appeals Process Flow



Taxpayer Process

- The taxpayer accesses the public site and enters basic information about their appeal.



PETITION TO THE PROPERTY TAX ASSESSMENT BOARD OF APPEALS FOR REVIEW OF ASSESSMENT
State Form 21513 (R5 / 11-01)
Prescribed by the Department of Local Government Finance

Before beginning the form, Please Select the Following from the Drop Down Lists related to your Appeal Submission.

County:

Year:

District:

Property Class:

Property ID (a.k.a. Tax ID or Parcel Number):

Taxpayer Process - continued

- The application automatically assigns a petition number and the taxpayer will complete the form just as if it were a paper form.

	PETITION TO THE PROPERTY TAX ASSESSMENT BOARD OF APPEALS FOR REVIEW OF ASSESSMENT State Form 21513 (RS / 11-01) Prescribed by the Department of Local Government Finance	PETITION NUMBER 02-055-017-0-5-000003 Please Document This Number for Your Records
READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM		
FILING INFORMATION		
AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY ASSESSOR		
FILING DEADLINE: A petition for the current tax year must be filed with the County Assessor within 45 days after notice of change in assessment is given to the taxpayer, or May 10 of that year, whichever is later. For real property, any petition filed after this deadline will result in the petition being reviewed for the following assessment year, provided it is not a general reassessment year. (For example: a petition filed May 15, 2003, not based on notice of change in assessment, would be considered a petition for tax year 2004). Ind. Code Sections 6-1.1-15-1 and -2.1.		
MULTIPLE PARCELS OR TYPES OF PROPERTY: Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Petitioners wishing to appeal both personal and real property assessments for the same parcel must complete a separate petition form for each type of property. Please attach a list of related parcels currently under appeal.		
GENERAL INSTRUCTIONS		
<ol style="list-style-type: none">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? <input type="radio"/> Yes <input type="radio"/> No4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement, 50 IAC 15-5-5.5. Notify the County Assessor 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 Assessor 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 30 days from the date of notice of defect to correctly complete the form and resubmit it to the County Assessor. 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? <input type="radio"/> Yes <input type="radio"/> No		

Section I – Property and Petitioner

- The taxpayer will enter the required information about the assessment they are appealing.

FAILURE TO FOLLOW INSTRUCTIONS: If a taxpayer does not comply with the instructions for completing this petition, the County Assessor 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 30 days from the date of notice of defect to correctly complete the form and resubmit it to the County Assessor. 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? <input type="radio"/> Yes <input checked="" type="radio"/> No	
PROPERTY INFORMATION	
County: Allen Township: Aboite Township	
Parcel or Key Number (for Real Property): 02-00-00-000-000-000	
Address of Property: 123 Main Street City: Fort Wayne Zip Code: 46818	
Legal Description provided on Form 11 or Property Record Card (for real property, or business name (for personal property): test property	Assessment year under appeal: March 1, 2007
OWNER INFORMATION	
Name of Owner (First Middle Last): Big Bird	Area code and telephone number of Owner: (260)555-1234
E-Mail of Owner:	Area code and telephone number of Owner (secondary): () -
	Area code and Fax Number of Owner: () -
Address of Owner: 123 Main Street City: Fort Wayne State: IN Zip Code: 46818	
TAX REPRESENTATIVE INFORMATION	
Name of authorized representative if different from taxpayer (First Middle Last):	Area code and telephone number of authorized representative: () -
E-Mail of authorized representative:	Area code and telephone number of authorized representative (secondary): () -
	Area code and Fax Number of authorized representative: () -
Address of authorized representative: City: State: Zip Code:	

Section II – Grounds For Appeal

- The taxpayer will enter information pertinent to the appeal.
- If the taxpayer doesn't know their property class code, a link provides the complete code list for search and selection.

SECTION II: GROUNDS FOR APPEAL			
	Land	Improvements	Personal Property
The property described in SECTION I is currently assessed at:	\$ 8000	\$ 225000	\$
The petitioner contends that the property should be assessed at:	\$ 8000	\$ 175000	\$

Present use for property:

Use for which property was designed:

Classification of property (commercial, residential, etc. See [Property Code List](#) for corresponding numeric codes):

Double Click the Item or Select and Press Button to Insert Value into the Classification of Property box

- S10 : Residential One Family Dwelling On A Platted Lot
- S11 : Residential One Family Dwelling On Unplatted Land Of 0-9.99 Acres
- S12 : Residential One Family Dwelling On Unplatted Land Of 10-19.99 Acres
- S13 : Residential One Family Dwelling On Unplatted Land Of 20-29.99 Acres

Was property sold in the last 3 years?

Yes

No

If the property was not sold but was listed for sale in the past 3 years, attach a copy of the listing agreement or other available evidence.

Is this property currently for sale?

Yes

No

Section II – Continued

- If the petitioner has testimony or reports, the program will allow upload of the files.

Is this property currently for sale?
 Yes
 No

Do you intend to present the testimony or report of a professional assessor/appraiser?
 Yes
 No

If yes, show date of appraisal and appraisal value \$

Upload files related to the appraisal of the property:

<input type="text"/>	<input type="button" value="Browse..."/>

Is the property valued higher than comparable properties?
 Yes
 No

Section II – Continued

- The program also allows the taxpayer to provide information about comparable parcels, and also to upload supporting files.

Is the property valued higher than comparable properties?

Yes

No

Please provide the parcel number(s) for any comparable properties to the property you are appealing. The parcel numbers are required, any further information would be helpful.

Parcel Number 1:

Parcel Number 2:

Parcel Number 3:

Parcel Number 4:

Parcel Number 5:

If yes, attach files containing the owner's name and the address of each comparable property and explain how the property is comparable to the petitioner's property.

Upload files related to the comparable properties:

<input type="text"/>	<input type="button" value="Browse..."/>

The requested change in value is justified for the following reasons: (Give specific reasons why the value should be changed. Do not give conclusions such as the assessment is too high.)

Section III -Signatures

- Petitioner, and if applicable, tax representative and/or attorney complete the signature blanks.

SECTION III: SIGNATURES	
PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER	
I certify that my entries in SECTION I and SECTION II 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.	
Name of petitioner, taxpayer or duly authorized officer (First, Middle, Last):	<input type="text"/> <input type="text"/> <input type="text"/>
Title:	<input type="text"/>
TAX REPRESENTATIVE	
I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and 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.	
Name of tax representative (First, Middle, Last):	<input type="text"/> <input type="text"/> <input type="text"/> (Shown same as above Authorized Representative)
ATTORNEY REPRESENTATIVE	
I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief.	
Name of attorney representative (First, MI, Last):	<input type="text"/> <input type="text"/> <input type="text"/>
Attorney Number:	<input type="text"/>
E-Mail of authorized Attorney:	<input type="text"/>
Area code and telephone number of Attorney:	(<input type="text"/>) - <input type="text"/>
Area code and telephone number of Attorney (secondary):	(<input type="text"/>) - <input type="text"/>

Form 130 Checklist

- Petitioner will have to check all statements – these are here so that they recognize the requirements to successfully complete the form.

FORM 130 CHECKLIST
<input type="checkbox"/> I have reviewed Form 11 RA, Form 11 CI, or Form 113
<input type="checkbox"/> I have reviewed the property record card
<input type="checkbox"/> If I am appealing both real property and personal property assessments, I have filed separate petitions for each type of property
<input type="checkbox"/> I have checked the type of property under appeal (real or personal) at the top of page 1
<input type="checkbox"/> I have completed Section I, Section II, and Section III of this petition
<input type="checkbox"/> I have given SPECIFIC REASONS for the requested change in value in Section II of this petition
<input type="checkbox"/> If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative Disclosure Statement is attached
<input type="checkbox"/> I have signed this petition
<input type="checkbox"/> I understand that I must submit the original and one copy of this form to the County Assessor
<input type="checkbox"/> If there are other related parcels currently under appeal, a listing of these parcels has been attached

Assessor Login

- Assessor's Office staff member will log in to the site with username and password.
 - Logins to be created and administered by county IT Administrator at the request of the County Assessor.
- Assessor's staff will review appeals for completeness.
- If complete, appeal moves to the next step in the process.

Appeals Tracking

- All appeal information is held in a back-end database.
- Database allows Assessor and staff to track all appeals from time of filing through disposition.
- Reports can be run against this database to manage workflow and alert Assessor to appeals that are taking a long time to resolve.