INDIANA BOARD OF TAX REVIEW
NONRULE POLICY DOCUMENT 2007-01

Re: Preparation of Agency Record

October 3, 2013

This policy document is issued to provide notice to parties intending to appeal an Indiana Board of Tax Review (IBTR) decision to the Tax Court of the process the agency uses for preparing and transmitting the official agency record of administrative proceedings. It is a revision of Non-rule Policy 2004-2.

1. Pursuant to Ind. Tax Court Rule 3(E), a petitioner shall request the IBTR to prepare a certified copy of the agency record within thirty (30) days after filing the petition. The Petitioner shall transmit a certified copy of the record to the Tax Court within thirty (30) days after having received notification from the IBTR that the record has been prepared. *Id.* Further, the IBTR shall charge the petitioner with the reasonable cost of preparing the agency record. Ind. Code § 6-1.5-2-6 (2007).

2. Accordingly, the following procedures will be followed when an agency record is requested by a petitioner from the IBTR:

   a. An instrument (check, money order, etc.) in the amount of $50 will accompany any request for an agency record filed with the IBTR. The instrument will be made payable to the IBTR. This $50 is a non-refundable administrative fee and will be deducted from the final payment made when the agency record is delivered to the Petitioner.

   b. Upon completion of the agency record the Petitioner will be notified as to when the agency record may be picked up and the total balance due for its preparation (total cost minus the $50 administrative fee). The balance due must be paid to the IBTR prior to the agency record being released to the Petitioner.

   c. The cost of preparing the agency record will be charged to the petitioner as follows:

      (1) Transcription of hearing recordings will be charged at $3.80 per page.
      (2) Duplicate tapes(s)/compact disc(s) will be charged at $5.00 per tape/CD.
      (3) Copying charge will be $.10 per image.
      (4) Any other cost incurred in preparing the agency record.

Ted J. Holaday	Betsy J. Brand	Jonathan R. Elrod
Chairman	Commissioner	Commissioner