



Indiana Tax Court

Quick Facts

The Indiana Tax Court was established in 1986 by the Indiana General Assembly. It operates year-round. There is one member of the Court, Judge Martha Blood Wentworth. Judge Wentworth is the second person to serve as Tax Court Judge.

Tax Court Cases

- The Indiana Tax Court has exclusive jurisdiction over cases that arise under the Indiana Tax laws **and** are initial appeals of a final determination made by the Indiana Department of State Revenue or the Indiana Board of Tax Review
- The Court has jurisdiction over certain appeals from the Indiana Department of Local Government Finance
- The Court also hears appeals of inheritance tax determinations from the courts of probate jurisdiction
- The Court has a small claims docket
- In 2010, 63 cases were filed with The Court
- In 2010, The Court issued 23 opinions or merits
- Tax Court decisions may be appealed to the Indiana Supreme Court

Hearings and Oral Arguments

- Attorneys or pro se taxpayers argue in person before the Court
- The Court held 29 trials, oral arguments and hearings in 2010
- The Tax Court is a traveling court; parties elect to have their cases heard in 1 of 7 counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh and Vigo.
- Evidentiary hearings are only held in Department of Revenue cases; Indiana Board of Tax Review cases are reviewed solely on the record
- The Court also schedules hearings on various procedural motions
- All hearings and arguments are open to the public

Funding

- The Indiana General Assembly allocates funding for the Appellate Court