
INDIANA BOARD OF TAX REVIEW

Nonrule Policy Document 2016-01
Preparation of Agency Record
July 2016

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 Nonrule Policy Document 2004-02.

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 or money order) 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 nonrefundable 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 as billed by the transcriptionist.
 - (2) Duplicate compact disc(s) will be charged pursuant to Ind. Code § 5-14-3-8(g).
 - (3) Copying fees will be as established by the Indiana Department of Administration.
 - (4) Any other cost incurred in preparing the agency record.

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