

IC 6-1.5-4

Chapter 4. Appeals of Determinations by Assessing Officials

IC 6-1.5-4-1

Appeals subject to review by Indiana board

Sec. 1. (a) The Indiana board shall conduct an impartial review of all appeals concerning:

- (1) the assessed valuation of tangible property;
- (2) property tax deductions;
- (3) property tax exemptions; or
- (4) property tax credits;

that are made from a determination by an assessing official or a county property tax assessment board of appeals to the Indiana board under any law.

(b) Appeals described in this section shall be conducted under IC 6-1.1-15.

As added by P.L.198-2001, SEC.95. Amended by P.L.256-2003, SEC.31; P.L.172-2011, SEC.49.

IC 6-1.5-4-2

Subpoenas; examination of witnesses; oaths

Sec. 2. In order to obtain information that is necessary to the Indiana board's conduct of a necessary or proper inquiry, the Indiana board or a board administrative law judge may:

- (1) subpoena and examine witnesses;
- (2) administer oaths; and
- (3) subpoena and examine books or papers that are in the hands of any person.

As added by P.L.154-2006, SEC.61.