

IC 6-4.1-7

Chapter 7. Review of Inheritance Tax Appraisals and Tax Determinations

IC 6-4.1-7-0.1

Application of certain amendments to chapter

Sec. 0.1. The amendments made to sections 1 and 6 of this chapter by P.L.48-1992 do not apply to a petition for rehearing or redetermination that is based on a determination or final determination made before July 1, 1992.

As added by P.L.220-2011, SEC.153.

IC 6-4.1-7-1

Rehearing

Sec. 1. A person who is dissatisfied with an inheritance tax determination made by a probate court with respect to a resident decedent's estate may obtain a rehearing on the determination. To obtain the rehearing, the person must file a petition for rehearing with the probate court within one hundred twenty (120) days after the determination is made. In the petition, the person must state the grounds for the rehearing. The probate court shall base the rehearing on evidence presented at the original hearing plus any additional evidence which the court elects to hear.

As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.48-1992, SEC.1.

IC 6-4.1-7-2

Reappraisal; petition; time of filing

Sec. 2. A person who is dissatisfied with an appraisal approved by a probate court with respect to a resident decedent's estate may obtain a reappraisal of the property interest involved. To obtain the reappraisal, the person must file a petition for reappraisal with the probate court within one (1) year after the court enters an order determining the inheritance tax due as a result of the decedent's death. However, if the original appraisal is fraudulently or erroneously made, the person may file the reappraisal petition within two (2) years after the court enters the order.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-7-3

Appointment of reappraiser; powers; compensation

Sec. 3. When a reappraisal petition is filed under section 2 of this chapter, the probate court may appoint a competent person to reappraise the property interests transferred by the resident decedent under taxable transfers. An appraiser appointed by the court under this section has the same powers and duties, including the duty to give notice of the appraisal and the duty to make an appraisal report to the court, as the county inheritance tax appraiser. The appointed appraiser is entitled to receive an amount fixed by the court and approved by the department of revenue as compensation for his

services. After the probate court certifies to the county treasurer the amount of compensation due the appointed appraiser, the county treasurer shall pay the appraiser from county funds not otherwise appropriated.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-7-4

Report or reappraisal; redetermination of taxes; filing of redetermination

Sec. 4. (a) After the appraiser, if any, appointed under section 3 of this chapter files his appraisal report, the probate court shall redetermine the inheritance tax due with respect to the property interests transferred by the resident decedent. In making the redetermination, the court shall follow the same procedures it is required to follow under IC 6-4.1-5-9, IC 6-4.1-5-10, and IC 6-4.1-5-11 when making an original inheritance tax determination.

(b) The probate court's redetermination of the inheritance tax due supersedes the court's original determination. The court shall file a copy of the redetermination with the clerk of the court.

As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.1-1991, SEC.54.

IC 6-4.1-7-5

Non-resident decedent's property; appeal of department determination; procedures

Sec. 5. (a) A person who is dissatisfied with an inheritance tax determination or an appraisal made by the department of state revenue with respect to property interests transferred by a non-resident decedent may appeal the department's decision to:

- (1) the probate court of the county, if any, in which administration of the decedent's estate is pending; or
- (2) the probate court of any county in which any of the decedent's property was located at the time of his death, if no administration of the decedent's estate is pending in Indiana.

(b) To initiate the appeal, the person must:

- (1) file a complaint within ninety (90) days after the date that the department mails the notice required by IC 6-4.1-5-16; and
- (2) pay, or give security to pay, the court cost resulting from the appeal and the inheritance tax to be fixed by the court.

(c) When an appeal is initiated under this section, the court may decide all questions concerning the fair market value of property interests transferred by the decedent or concerning the inheritance tax due as a result of the decedent's death.

As added by Acts 1976, P.L.18, SEC.1. Amended by Acts 1980, P.L.57, SEC.19.

IC 6-4.1-7-6

Probate court determination of tax due as provisional estimate; redetermination resulting from federal estate tax valuation

Sec. 6. (a) The department of state revenue may accept a probate

court's determination of the inheritance tax due as a result of a decedent's death as a provisional estimate of the inheritance tax imposed.

(b) If the final determination of federal estate tax shows a change in the fair market value of the assets of a decedent's estate or a change in deductions, the department of state revenue may petition or cause other persons to petition the probate court which has jurisdiction for a redetermination of the inheritance tax imposed as a result of the decedent's death. The petition must be filed within sixty (60) days after a copy of the final determination of federal estate tax is filed with the department as required by IC 6-4.1-4-8. An inheritance tax redetermination which is made under this section is limited to modifications based on either a change in the fair market value of the assets of the decedent's estate or a change in deductions. *As added by Acts 1976, P.L.18, SEC.1. Amended by Acts 1979, P.L.75, SEC.11; P.L.48-1992, SEC.2.*

IC 6-4.1-7-7

Redetermination of inheritance tax; appeal

Sec. 7. A probate court's redetermination of inheritance tax under this chapter may be appealed to the tax court in accordance with the rules of appellate procedure.

As added by P.L.59-1990, SEC.1.