



INDIANA TAX COURT

2017 ANNUAL REPORT





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Indianapolis, IN 46204

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courts.in.gov/tax



TAX COURT JUDGE Martha Blood Wentworth

BORN Detroit, MI

HOMETOWN Grosse Pointe, MI

EDUCATION South Side High School, Fort Wayne, IN; Bennett College, Millbrook, NY (Associate of Arts Degree); Indiana University, Bloomington, IN (Bachelor of Science Degree, 1971); (Masters of Science Degree, 1977); Maurer School of Law (Juris Doctorate Degree, 1990), *cum laude*

APPOINTED 2011 by Governor Daniels



TAX COURT SENIOR JUDGE

Thomas Fisher



STAFF

TAX COURT ADMINISTRATOR

Karyn D. Graves



STAFF ATTORNEY

Erica E. Aker



SENIOR LAW CLERK

Brandee A. Chanin



LAW CLERK

John P. Lowrey



LAW CLERK

Aija L. Funderburk

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About the Indiana Tax Court

The Legislature established the Indiana Tax Court, effective July 1, 1986, to assure a body of consistent, binding tax law in Indiana. Accordingly, the Legislature conferred exclusive jurisdiction to the Tax Court over cases that both arise under Indiana's tax laws and are initial appeals of final determinations from the Indiana Department of State Revenue (IDOR), Indiana Board of Tax Review (IBTR), or Department of Local Government Finance (DLGF).

The Tax Court is an appellate court with unique characteristics in comparison to other appellate courts. Even though, for example, property tax appeals, from the IBTR or DLGF are confined to reviewing the agency's administrative record, these appeals generally are not governed by Indiana's Appellate Rules. Moreover, the Tax Court hears IDOR appeals *de novo* - holding evidentiary trials, hearings, and oral arguments - but the resulting written decisions, just like other appellate decisions, are binding and set precedent unless reversed by the Supreme Court.



The Tax Court has one judge who is appointed by the Governor from three attorneys recommended by the Indiana Judicial Nominating Commission led by the Chief Justice. After appointment, the judge serves until a retention vote is held in the first general election after two years from the date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.

2017 Changes to the Tax Court Rules

In 2017, the Tax Court amended its rules twice. First, it amended Tax Court Rules 3, 4, 16, and 23 to synchronize attorney contact information from the Roll of Attorneys to the EFM Public Service List, similar to changes made to the Appellate Rules. Second, it amended Tax Court Rules 3, 5, 7, and 12, restructuring certain Tax Court procedures for better efficiency and more timely decisions. Some highlights are:

Tax Court Rule 3: Requires the IBTR or the DLGF to file its Notice that the certified administrative record preparation is complete with the Court, requires the petitioner to file the record with the Court within 30 days after the Notice is filed, and initiates an automatic briefing schedule.

Tax Court Rule 5: Eliminates the automatic 30-day extension to file an answer, and no longer requires an answer in either IBTR or DLGF cases.

Tax Court Rule 7: Provides detailed expectations regarding the discovery process, including new requirements and limitations in cases challenging final determinations of the IDOR.

Tax Court Rule 12: Permits conducting hearings by audio or video teleconference, makes oral arguments discretionary, and imposes oral argument time limits.

Case Highlights

106 Cases Disposed

Disposed in Detail

91 Indiana Department of State Revenue

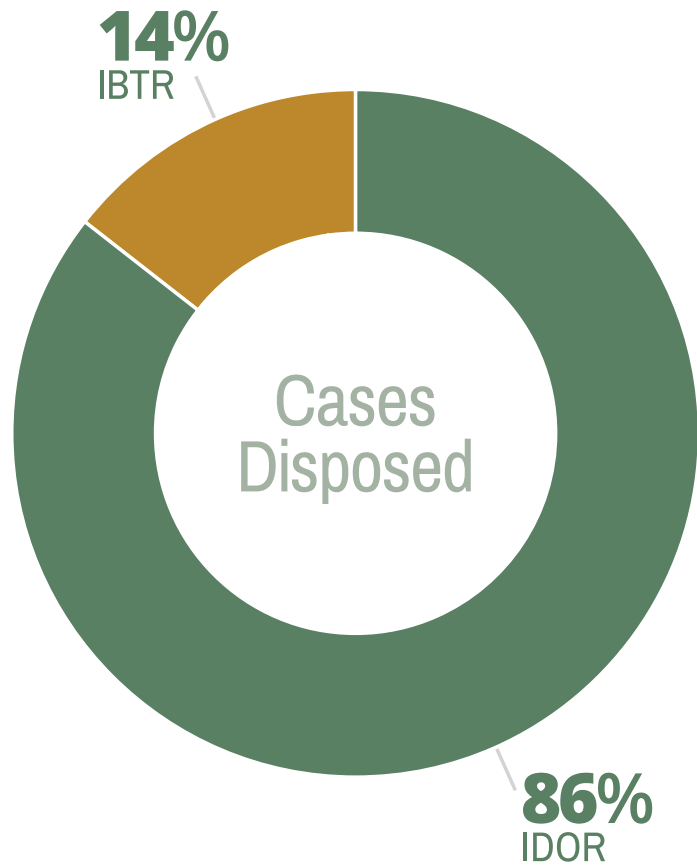
66 Sales & Use

25 Adjusted Gross Income

15 Indiana Board of Tax Review

12 Real Property

3 Personal Property



Judge Wentworth greets LL.M. students attending Indiana University's McKinney's School of Law after speaking to them as part of the Department of State Revenue's "Shadow an Attorney" day.

Cases Pending 12/31/16

101

Cases Filed

22*

Cases Disposed

106

Cases Pending 12/31/17

17

* Includes one remanded case

Case Inventory

17 Cases

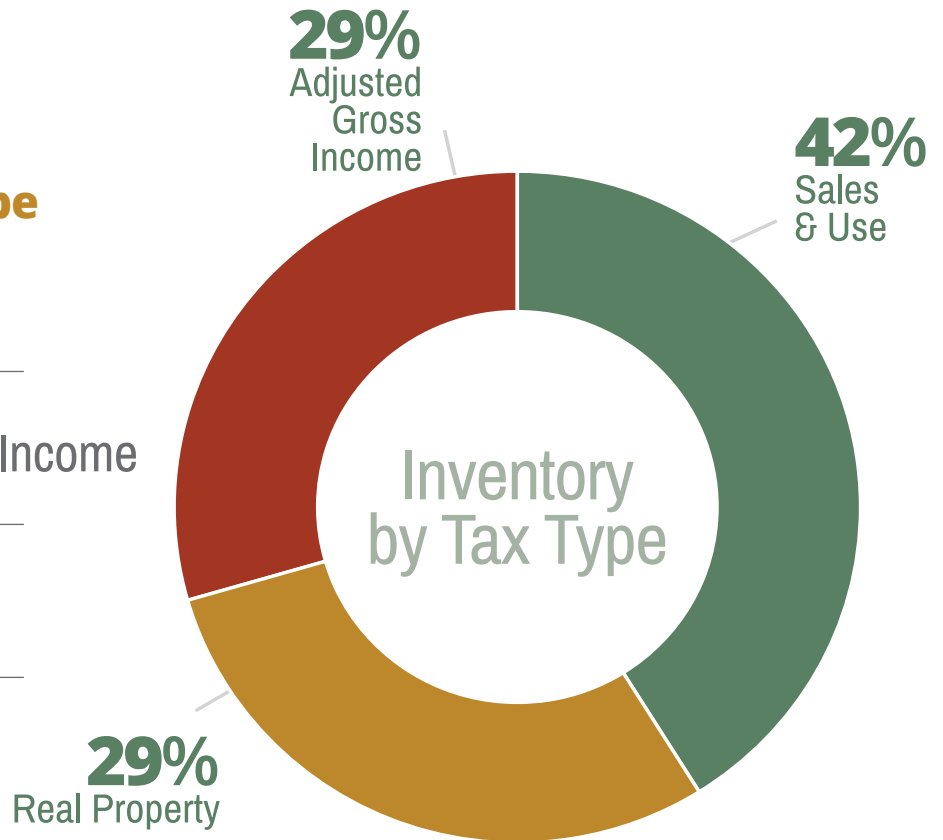
as of 12/31/2017

Inventory by Tax Type

7 Sales & Use

5 Adjusted Gross Income

5 Real Property



Judge Wentworth was honored as the 2017 Tax Judge of the Year by her national state tax court judge colleagues.

Left: Judge Wentworth poses with former recipients of the award.

Above: 2017 State Tax Judge of the Year plaque.

Written Decisions

26 Written Decisions

in 2017

23 Final Decisions

- 7 Real Property
- 7 Sales & Use
- 6 Adjusted Gross Income
- 3 Personal Property

3 Interim Decisions

- 2 Adjusted Gross Income
- 1 Sales & Use



2017 in Review

- Eight 2017 cases - appealed to the Supreme Court
- Seven 2016 & 2017 cases - denied review by Supreme Court
- One 2017 case - reversed by Supreme Court

Total motions filed in 2017 excluding Motions for Summary Judgment & Motions to Dismiss	287
Total motions ruled on in 2017 excluding Motions for Summary Judgment & Motions to Dismiss	284

2017 Outreach

Judge Wentworth and her staff participated in a number of events throughout the state. Below are some of the highlights.

- February** 1st Annual “We Love Tax” Valentine’s Day Open House
- March** Judge, Indiana High School Mock Trial Finals, Indiana War Memorial
- April** Speech, ICLEF Property Tax Institute
- May** Speech, ILAS “Timeless Tips from the Bench and Bar”
 Panelist, ABA State & Local Tax 2017 May Meeting
- July** Speech, Georgetown Law School Advanced Institute
- August** Speech, Halfmoon Education Inc., 2017 Indiana State Tax Update
 Speech, Prof. Ryznar, McKinney Federal Tax class
- September** Presenter, National Conference for State Tax Judges Annual Meeting
- October** Speech, Nat’l Assoc. of Property Tax Attorneys (NAPTA) Annual Conference
 Speech, American Property Tax Counsel (APTC), Property Tax Seminar
 Presenter, “Shadow an Attorney Day,” Indiana Department of State Revenue
- November** Presenters, Legislative Services Agency (LSA) State Tax CLE by Judge Wentworth, Staff Attorney Aker, and Senior Law Clerk Chanin
 Host, Indiana State Bar Association, State Tax CLE and Reception



February



October



November

Tax Court Proceedings

Upon election by the Petitioner, the Indiana Tax Court must conduct its proceedings in the following counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo.

2017 Proceedings

ALLEN COUNTY

2 Oral Arguments

MARION COUNTY

7 Oral Arguments

4 Hearings

2 Trials

MONROE COUNTY

2 Oral Arguments

ST. JOSEPH COUNTY

1 Oral Argument

2017 Totals

12 Oral Arguments

4 Hearings

2 Trials

