

2019

ANNUAL
REPORT



INDIANA
TAX COURT



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Indiana Tax Court

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Indianapolis, IN 46204
(317) 232-4694
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 G. Fisher



STAFF

TAX COURT ADMINISTRATOR

Karyn D. Graves



STAFF ATTORNEY

Erica E. Aker



SENIOR LAW CLERK

Brandee A. Chanin



LAW CLERK

Aija L. Funderburk

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About the Indiana Tax Court



Indiana State House

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 is the only appellate court that is required by statute to “ride the circuit.” Upon request of a petitioner, the Court must hold hearings in any of six counties other than Marion County, the default location.

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.

Case Highlights

33 Cases Disposed

Cases Pending 1/1/19 26	Cases Filed 32	Cases Reinstated 1	Cases Disposed 33	Cases Pending 12/31/19 26
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14 Indiana Department of State Revenue

7 Sales & Use

6 Adjusted Gross Income

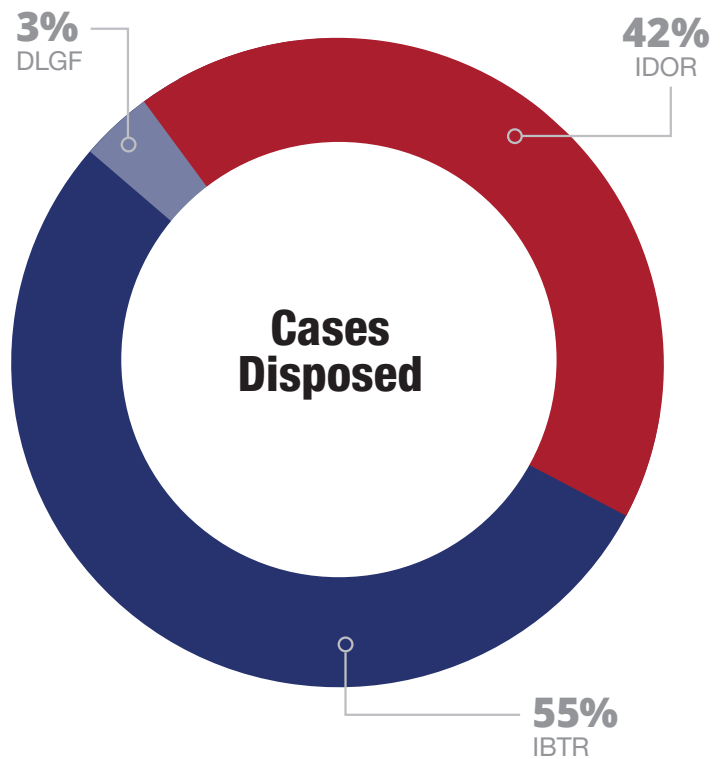
1 Fuels

18 Indiana Board of Tax Review

18 Real Property

1 Department of Local Government Finance

1 Real Property



2019 in Review

Five 2019 cases appealed to the Supreme Court
 One 2019 case denied review by Supreme Court
 Zero case reversals

Total motions filed in 2019 excluding Motions for Summary Judgment & Motions to Dismiss	200
Total motions ruled on in 2019 excluding Motions for Summary Judgment & Motions to Dismiss	201

27 Published Decisions

19 Final Decisions

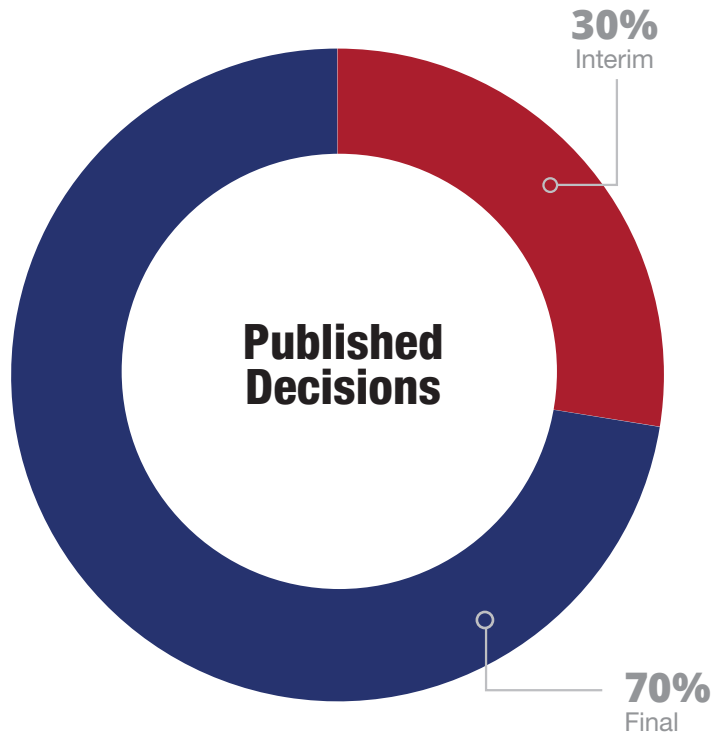
18 Real Property

1 Adjusted Gross Income

8 Interim Decisions

4 Real Property

4 Adjusted Gross Income



26 Cases Pending

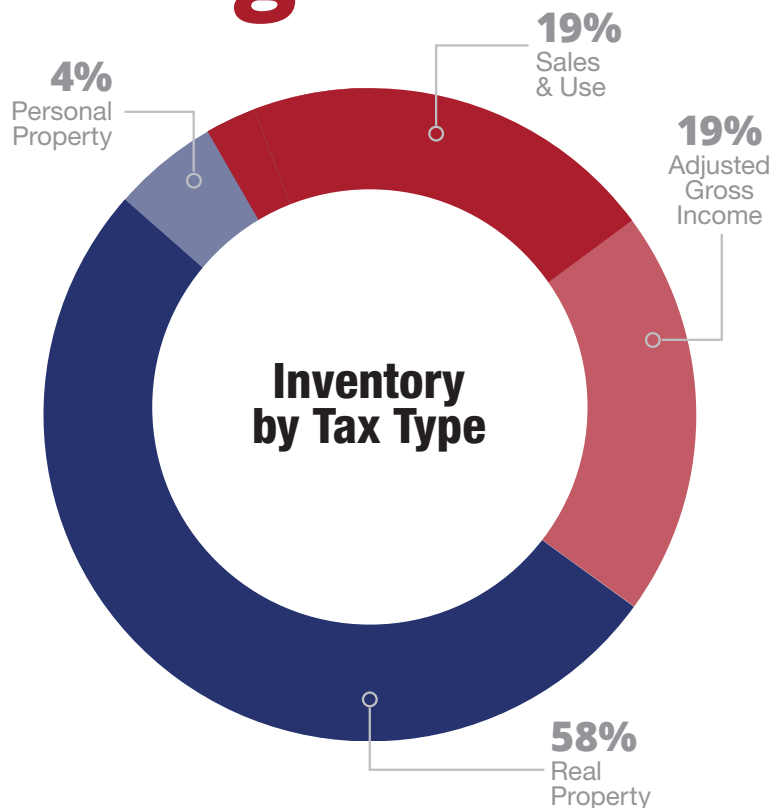
as of 12/31/2019

5 Sales & Use

5 Adjusted Gross Income

15 Real Property

1 Personal Property



2019 Outreach

Judge Wentworth participated in a number of educational events throughout the year. Below are some of the highlights:

- FEBRUARY** Host, 3rd Annual “We Love Tax” Valentine’s Day Open House for Administrative Tax Agencies
- MARCH** Panelist, ABA/IPT Advanced Tax Seminars “Update on Recent Developments in Sales & Use Tax”
- APRIL** Judge, Washington Woods Elementary School, Westfield, “The case of B.B. Wolf v. Curley Pig”
Speaker, ICLEF’s 19th Annual Indiana Property Tax Institute “Annual Perspective from the Tax Court”
- MAY** Speaker, Indiana Legal Aid Society’s Timeless Tips from the Bench & Bar “How to Change the Court’s Mind”
Speaker, Rotary Club of Brownsburg “State Tax Has It All”
- JULY** Presenter, Indiana Dep’t of State Revenue’s Governor’s Summer Internship program



Judge Wentworth & IDOR’s summer interns

- SEPTEMBER** Speaker, Halfmoon Education Inc. “2019 Indiana Tax Court Update”
- OCTOBER** Speaker, Butler’s Lacy School of Business “Even on Halloween State Tax ROCKS!”
Speaker, Hartman State & Local Tax Forum “To Be or Not to Be: Judicial Deference in State Tax Cases”
- NOVEMBER** Moderator, 40th Annual Nat’l Conference of State Tax Judges “Big Box Property Valuation Issues”
Presenter, Legislative Services Agency CLE “When Should State Courts Let It Be: Stare’ Decisis?”
Host, Indiana State Bar Association, State Tax CLE and Reception
- DECEMBER** Keynote Speaker, Middle School State Finals “We the People”
Moderator, ICLEF’s “Practical Tax Law: Speed Dating with Taxes”

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.

Typically, Marion County oral arguments & hearings are held in the Court of Appeals Courtroom. These arguments are broadcast live on the web, recorded by the Tax Court staff, and may be viewed online. Trials are open to the public, but are not webcast live or recorded.

2019 Proceedings

MARION COUNTY

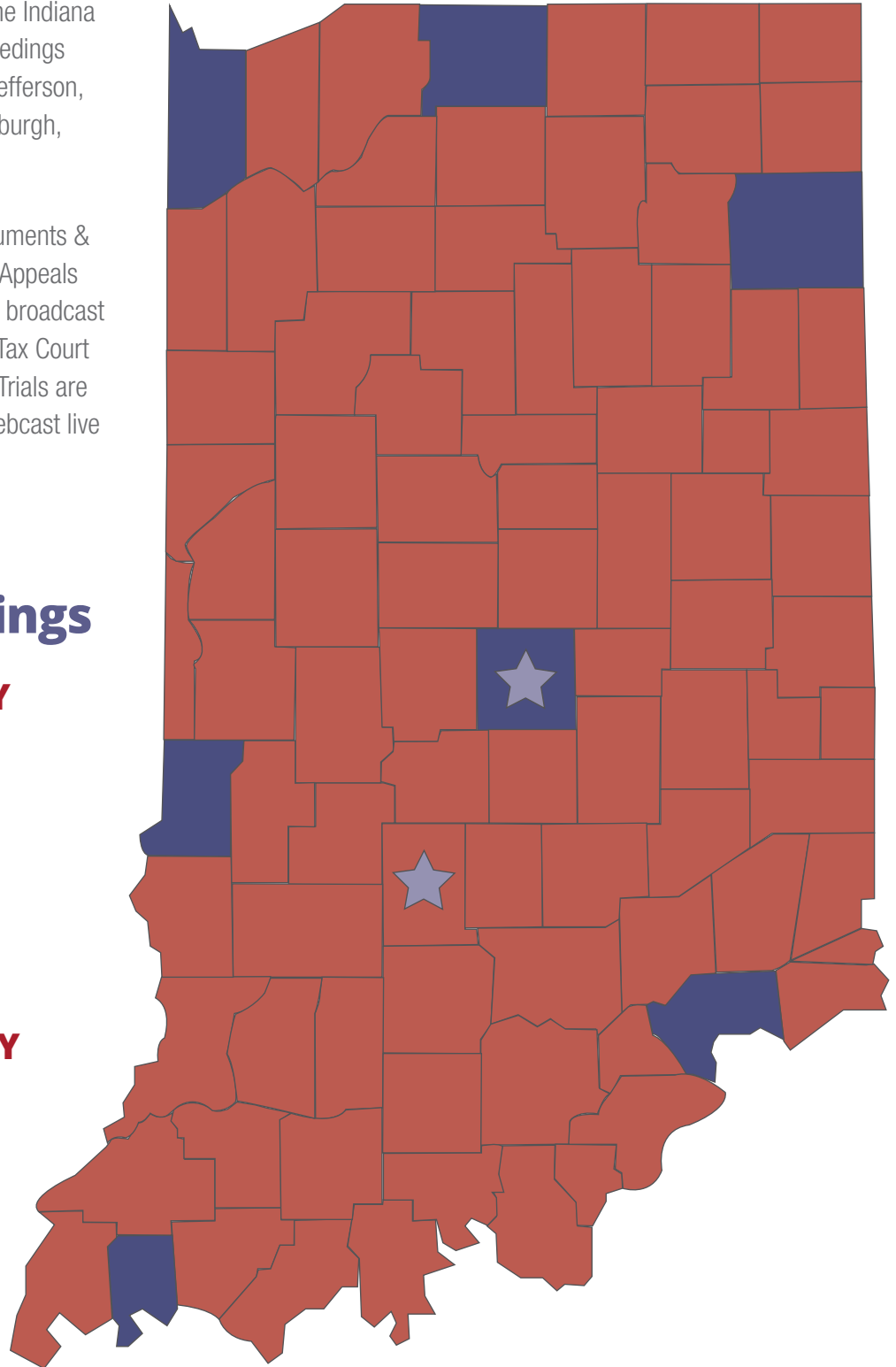
11 Oral Arguments

2 Hearings

1 Trial

MONROE COUNTY

1 Oral Argument





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This report reflects the work of the Indiana Tax Court for the period
January 1, 2019, through December 31, 2019.

Information about the Indiana Tax Court
and the Indiana Judicial Branch can be found online at
courts.in.gov/tax