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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: Assessors and Property Tax Assessment Boards of Appeals**

**FROM: Josh Jacoboski, Director of Information Systems**

**DATE: December 19, 2024**

**RE: PTABOA Annual Report Application**

The Department of Local Government Finance (“Department”) has updated its Gateway Property Tax Assessment Board of Appeals (“PTABOA”) Annual Report application to allow for the submission of information pertaining to property appeals activity for the 2024 calendar year as required by Ind. Code § 6-1.1-28-12.

Users will submit the PTABOA Annual Report application in [Gateway](#). After logging in, users should click on the link titled “Assessor Reports”. Users will then select their county and choose “PTABOA Report.”

Assessors will provide data that identifies the number of appeals filed, the number of hearings conducted, the number of decisions issued, the number of appeals resolved through a preliminary information meeting, the appeals outstanding, and how appeals were resolved, among other items. The report must be filed annually before January 15. The report, due before **January 15, 2025**, covers activities for the calendar year 2024.

The contents of the PTABOA Annual Report are outlined in Ind. Code § 6-1.1-28-12, as follows:

- (1) The total number of notices filed with the county PTABOA.
- (2) The notices, either filed or pending during the year, that were resolved during the year by a preliminary informal meeting under IC 6-1.1-15-1.2.
- (3) The notices, either filed or pending during the year, in which a hearing was conducted during the year by the county PTABOA under IC 6-1.1-15-1.2.
- (4) The number of written decisions issued during the year by the county PTABOA under IC 6-1.1-15-1.2(j).
- (5) The number of notices pending with the county PTABOA on December 31 of the reporting year.

- (6) The number of appeals resolved through a preliminary informal meeting under IC 6-1.1-15-1.2 that were:
- (A) resolved in favor of the taxpayer;
  - (B) resolved in favor of the assessor; or
  - (C) resolved in some other manner.
- (7) The number of appeals resolved through a written decision issued during the year by the county PTABOA under IC 6-1.1-15-1.2(j) that were:
- (A) resolved in favor of the taxpayer;
  - (B) resolved in favor of the assessor; or
  - (C) resolved in some other manner.
- (8) The total number of parcels in the county.
- (9) The total reduction in assessed valuations requested by appellants in the reporting year.
- (10) The total reduction in assessed valuations approved by the county PTABOA in the reporting year.
- (11) The average length of time for an appeal in the reporting year.
- (12) The number of appeals for:
- (A) agricultural parcels;
  - (B) residential parcels;
  - (C) commercial parcels;
  - (D) industrial parcels;
  - (E) utility parcels;
  - (F) exempt parcels; and
  - (G) mobile or manufactured homes.
- (13) The number of appeals withdrawn.
- (14) The number of appeals where a taxpayer is represented by:
- (A) a tax representative; or
  - (B) an attorney.

The report may not include any confidential information. A user guide is available on the [Department's website](#).

For questions concerning this memorandum, please contact the Gateway support team at [support@dlgf.in.gov](mailto:support@dlgf.in.gov) or (317) 234-4480.