

PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 53958 (R9 / 4-26)

Taxpayer has right to appeal assessment.

A taxpayer may file an appeal based on the mailing dates of the notice of assessment:

- Deadline: June 15 of the assessment year, if notice of the real property assessment is mailed before May 1 of the assessment year.
- Deadline: June 15 of the year taxes are due, if notice of the real property assessment is mailed on or after May 1 of the assessment year.
- Deadline: For assessments of personal property, forty-five (45) days after the date on which the notice is mailed.

IC 6-1.1-15-1.1(b)

1. PTABOA =

County Property Tax Assessment Board of Appeals

- Each county must have a PTABOA composed of individuals "knowledgeable in the valuation of property."
- The County Commissioners may determine whether to have a three (3) or five (5) member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

• Three-Member PTABOA:

- The fiscal body appoints one (1) individual who must be a certified Level II or III assessor-appraiser but may waive this requirement.
- The Board of Commissioners appoints two (2) freehold members so that not more than two (2) of the members may be of the same political party and so that at least two (2) are residents of the county. At least one (1) of the Board's appointees must be a certified Level II or III assessor-appraiser. The Board, however, may waive that requirement.

• Five-Member PTABOA:

- The Board of Commissioners appoints three (3) freehold members and the county fiscal body appoints two (2) members.
- At least one (1) of the members appointed by the county fiscal body must be a certified Level II or III assessor-appraiser. The fiscal body may waive this requirement.
- The Board of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the Board must be a certified Level II or III assessor-appraiser. The Board, however, may waive the requirements that one of its appointments be a Level II or III assessor-appraiser.

IC 6-1.1-28-1

• Multiple County PTABOA:

- Established by county legislative bodies of two (2) or more counties.
- Can have either three (3) or five (5) members.
- The majority of members must have Level II or Level III.
- County assessor cannot serve on the board.

IC 6-1.1-28-0.1, 0.2

If the PTABOA does not hold a timely hearing within 180 days of filing an appeal, taxpayer may appeal to IBTR.²

IC 6-1.1-15-1.2(k)

Taxpayer initiates an appeal with IBTR

Taxpayer may appeal PTABOA's action to IBTR with respect to: (1) assessment of taxpayer's real or personal property; (2) exemption of taxpayer's real or personal property; (3) property tax deductions; or (4) property tax credits. The taxpayer must file Form 131 with the IBTR within forty-five (45) days when PTABOA's order is given to parties and must mail a copy of the petition to the other party – i.e. the assessing official. No appraisal is required by taxpayer.

IC 6-1.1-15-3(a), (d), (f); IC 6-1.5-4-1

IBTR holds hearing within one (1) year after appeal petition is filed. IBTR must issue decision within ninety (90) days after hearing (unless extension ordered). Party may request a rehearing within fifteen (15) days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h); IC 6-1.1-15-5(a)

Taxpayer initiates appeal with Tax Court

A taxpayer must file a petition with the Indiana Tax Court within forty-five (45) days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination. May appeal Tax Court determination to the Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

Taxpayer initiates appeal with Indiana Supreme Court Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)

Taxpayer files a property tax appeal with assessing official.

The taxpayer must use the Form prescribed by the DLGF (Form 130) for each parcel being appealed.

Filing of appeal:

- 1) initiates a review; and
- 2) requires the assessing official to schedule a preliminary informal meeting with the taxpayer.

IC 6-1.1-15-1.1, 1.2

Assessing official must hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. The assessing official must forward results of the preliminary meeting to Auditor and PTABOA¹ using Form 134.

IC 6-1.1-15-1.2(a)-(b)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:

- PTABOA votes to approve or deny the agreed resolution;
- Assessing official gives notice of the agreed-to assessment to PTABOA, Auditor and Assessor (*if not same as assessing official*); and
- If PTABOA accepts the agreed resolution, must issue a final determination adopting the agreed resolution and vacating any scheduled hearing.

If no agreement is reached or PTABOA does not receive Form 134, PTABOA must hold hearing within 180 days of filing of appeal. PTABOA must give taxpayer and official at least thirty (30) days' notice of the hearing date.*

* Taxpayer may request continuance at least ten (10) days before hearing. PTABOA must reschedule the hearing upon receipt. Taxpayer may request action without taxpayer's presence or withdraw a petition at least 10 days before the hearing. A PENALTY OF \$50 may be assessed against the taxpayer or representative for an unexcused failure to appear at the hearing. Taxpayer may request that the PTABOA determine an appeal without a hearing in writing at least twenty (20) days before the hearing.

IC 6-1.1-15-1.2(d)-(g), (l)

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.

IC 6-1.1-15-1.2(h), (i)

2. IBTR = Indiana Board of Tax Review

- IBTR is a state agency with three (3) commissioners appointed by the Governor.
- Two (2) members of IBTR must be members of one major political party, and one (1) member must be a member of the other major political party.
- IBTR may appoint administrative law judges to conduct the appeal hearing.

IC 6-1.5-2-1, IC 6-1.5-3-3

Assessor Burden of Proof: If the assessment for which a notice of review is filed increased the assessed value of the property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

IC 6-1.1-15-20