
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Township and County Assessors; County Property Tax Assessment Boards of Appeal; County Attorneys

FROM: Courtney L. Schaafsma, Commissioner

RE: Appeals Procedures

DATE: June 10, 2016

The Department of Local Government Finance (“Department”) issues this memorandum to remind township and county assessors, county property tax assessment boards of appeal (“PTABOA”), and county attorneys about certain key aspects of the property assessment appeals process. The Department does so in the capacity of the oversight agency charged by IC 6-1.1-35-1 with the duty to instruct property tax officials about their taxation and assessment duties and to see that all property assessments are made in the manner provided by law. The Department is aware of taxpayer concerns with and interest by the Indiana General Assembly (e.g., Senate Bill 223-2016) in the manner in which assessment appeals are handled by assessors and PTABOAs.

First, IC 6-1.1-15-1(h) provides, in part, that “A county or township official who receives a notice [Form 130] for review filed by a taxpayer . . . **shall:** (1) immediately forward the notice to the [PTABOA]; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible” (emphasis added). Thus, the informal meeting is not optional. Assessors are obligated to make a good-faith attempt to hold an informal meeting with the appealing taxpayer.

Second, not later than ten days after the informal meeting, the assessor must forward to the county auditor and the PTABOA the results of the conference. The PTABOA must hold a hearing on a review not later than 180 days after the date of the taxpayer’s appeal. The PTABOA must, by mail, give notice of its determination not later than 120 days after the hearing. Thus, assessors and PTABOAs must process appeals in a manner that is thorough but timely. The Department fully understands that a high volume of appeals can lengthen the turn-around time. However, chronic delays or intentional stalling of an appeal is unacceptable.

Third, the PTABOA must “prepare a written decision resolving all of the issues under review” (IC 6-1.1-15-1(n)). Thus, the determination should be specific and evaluate the evidence as presented. Boilerplate or generic determinations, determinations made without evidentiary support, and determinations inconsistent with or lacking basis in Indiana law are unacceptable.

Fourth, while it is true that each assessment year stands on its own, assessors are encouraged to be especially mindful of how a property is assessed for the year following a year in which the property's assessed value is reduced by a reviewing authority. In other words, if an appeal is concluded wherein a property's assessed value is reduced in Year 1 by the Indiana Board of Tax Review from \$150,000 to \$120,000, the assessor should give due consideration to whether an identical assessment of \$150,000 for Year 2 is justified by the applicable state laws and assessment principles.

Fifth and finally, the Department alerts assessors and PTABOAs to IC 6-1.1-37-2, which provides that "An assessing official . . . who: (1) knowingly assesses any property at more or less than what the official or representative believes is the proper assessed value of the property; (2) knowingly fails to perform any of the duties imposed on the official or representative under the general assessment provisions of this article; or (3) recklessly violates any of the other general assessment provisions of this article; commits a Class A misdemeanor."

Assessors, PTABOA members, and county attorneys are strongly encouraged to review the provisions of IC 6-1.1-15.

The Department asks that county attorneys provide support to assessors and PTABOAs as appropriate.

Although the Department does not intervene in specific appeals, it is more than happy to answer any questions assessors or PTABOAs may have with regard to the appeals process.

The Department, as an oversight agency, appreciates the cooperation of all assessors and PTABOA members with these mandatory provisions of state law.

Questions may be directed to Barry Wood, Assessment Division Director, at bwood@dlgf.in.gov or 317-232-3762, or Mike Duffy, General Counsel, at mduffy@dlgf.in.gov or 317-233-9219.