INDIANA BOARD OF TAX REVIEW

Nonrule Policy Document # 2026-01

Assembly and Filing of Agency Record for Judicial Review

August 2026

1.0 DISCLAIMER:

This Nonrule Policy Document ("NPD") is being issued by the Indiana Board of Tax Review ("Board") consistent with its authority to review appeals pursuant to IC 6-1.5-4-1 and IC 6-1.5-5-1. It is intended solely to provide guidance and is subject to all applicable laws and administrative regulations.

2.0 PURPOSE:

This NPD is issued to provide guidance to parties intending to request and file a record of administrative proceedings from the Board seeking judicial review of a final determination issued by the Board. It is a revision of NPD 2023-01.

3.0 PROCEDURAL GUIDANCE:

3.1 Pursuant to Indiana Tax Court Rule 3(F), a party seeking judicial review of a final determination of the Board shall request the Board prepare a certified copy of the agency record.

3.2 Pursuant to IC 6-1.5-2-6, the Board shall charge a party seeking judicial review the reasonable and statutory costs of preparing any necessary copies and transcripts for assembling the record.

3.3 Accordingly, the following procedures will be followed when an agency record is requested from the Board:

(1) After reviewing the requested record, the Board will send a "deposit letter" to the party estimating what fifty percent (50%) of costs will be to produce the record.

(2) The Board will not begin to prepare the record until it receives the fifty percent (50%) production cost deposit.

(3) The deposit (check or money order) must be made payable to the "Indiana Board of Tax Review."

(4) The deposit is nonrefundable and will be deducted from the final payment made when the agency record is completed.

(5) The cost of preparing the agency record will be calculated pursuant to IC 5-14-3-8.

3.4 The Board shall not tender the record to a party seeking judicial review until receipt of full payment of the costs of assembling the record.

3.5 The Board shall notify the Indiana Tax Court when the record is assembled.

3.6 The party seeking judicial review shall physically retrieve the certified copy of the record from the Board's Indianapolis office and conventionally file it with the Indiana Tax Court unless the court rules permit other forms of filing the record.

Replaces Policy Document: New

Posted: 09/02/2026 by Legislative Services Agency