

---

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

84 LUMBER COMPANY,	)	Petition No.:	71-020-02-3-7-00001
	)		
Petitioner,	)	County:	St. Joseph
	)		
v.	)	Township:	Union
	)		
ST. JOSEPH COUNTY	)	Parcel No.:	19-25104-37304
PROPERTY TAX ASSESSMENT	)		Personal Property
BOARD OF APPEALS,	)		
	)	Assessment Year:	2002
Respondent.	)		

---

Appeal from the Final Determination of  
St. Joseph County Property Tax Assessment Board of Appeals

---

**January 7, 2004**

**ORDER OF DISMISSAL**

Petitioner, 84 Lumber Company (84 Lumber), filed a Form 133 Petition for Correction of an Error on June 25, 2003, claiming that a correction was needed because inventory listed on their personal property forms did not reflect a 35% valuation adjustment allowed by the Indiana General Assembly for 2002. (*See* Form 133 § II, at 2.) For the reasons stated herein, the Board hereby dismisses the above-referenced petition.

## FAILURE TO FOLLOW STATUTORY PROCEDURE

Indiana Code § 6-1.1-15-12 provides that a taxpayer may petition for correction of errors in its assessment. Ind. Code § 6-1.1-15-12(g) prohibits the use of the Form 133 process for correction of an error on a personal property return:

A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

Ind. Code § 6-1.1-15-12(g).<sup>1</sup> Accordingly, 84 Lumber's use of the petition for correction of error is improper.

The St. Joseph County Property Tax Assessment Board of Appeals was correct in finding that 84 Lumber's request should have been made by submitting a timely amended property tax return. IC 6-1.1-15-12(g). (Form 133 § V, at 3.) Petitioner must file an amended personal property tax return as instructed by Ind. Code § 6-1.1-3-7.5. This must be done within six (6) months of the filing date of the original personal property tax return.

The Board cannot grant any relief on the above-referenced petitions because 84 Lumber has failed to follow the procedures set forth in Ind. Code § 6-1.1-3-7.5. Ind. Code § 6-1.1-15-12(g) clearly prohibits the use of a Form 133 to correct errors in a personal property tax return. The above referenced petition is hereby dismissed for failure to follow statutory procedure.

So ORDERED this 7<sup>th</sup> day of January 2004.

---

Commissioner, Indiana Board of Tax  
Review

---

<sup>1</sup> Ind. Code § 6-1.1-15-12 was amended by PUB. LAW 198-2001 § 50 to add subsection (g). PUB. LAW 198-2001 § 112 states that the amendment applies to property taxes due and payable after December 31, 2002.

Distribution:

Robert B. Mellander  
R. & B. Mellander & Associates, Incorporated  
800 E. Northwest Hwy, Ste. 204  
Mt. Prospect, IL 60056

84 Lumber Company  
C/O Corporate Tax Department, Bldg. #1  
1019 Route 519  
Eighty Four, PA 15330

St. Joseph County Property Tax Assessment Board of Appeals  
C/O St. Joseph County Assessor  
227 W. Jefferson Blvd.  
Room 307 County-City Bldg.  
South Bend, IN 46601

St. Joseph County Auditor, Joseph Nagy  
227 W. Jefferson Blvd.  
County-City Bldg., 2<sup>nd</sup> Floor  
South Bend, IN 46601

Union Township Assessor, Loren Geyer  
C/O St. Joseph County Assessor  
227 W. Jefferson Blvd.  
County-City Bldg., Room 307  
South Bend, IN 46601

**IMPORTANT NOTICE**

**- APPEAL RIGHTS -**

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.**