

INDIANA BOARD OF TAX REVIEW
Nonrule Policy Document # 2024-01
Portal for Online Property Legal Appeal and Review Guidance
October 2024

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 I.C. 6-1.5-4-1 and I.C. 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 utilize the Board’s online docket and electronic filing system known as the Portal for Online Property Legal Appeal and Review (“POPLAR”). Further, the guidance contained in this NPD should be read in conjunction with the Board’s administrative regulations found at http://www.in.gov/legislative/iac/iac_title?iact=52.

3.0 PROCEDURAL GUIDANCE:

3.1 Parties before the Board may elect to utilize POPLAR for electronic filing. Parties who elect to use POPLAR will have access to an online docket and receive electronic notification via e-mail of any filing, order, notice, or message.

3.2 A party or authorized representative elects to utilize POPLAR by:

- (1) electronically filing an appeal petition with the board via POPLAR, or
- (2) entering an appearance in an appeal via POPLAR.

3.3 Once POPLAR is fully operational, assessing officials are required to utilize POPLAR as a party in any appeal before the Board. Assessing officials shall submit to the Board the authorized persons to appear via POPLAR on the IBTR Form 140. Information to be submitted includes:

- (1) Assessing official information including official title, county, county number, township (if applicable), printed name, signature, and the assessing official office address;
- (2) the assessing official agreeing to use POPLAR and affirming their duty to protect confidential information;
- (3) the email and name of the individual associated with the email account that will be used to access POPLAR; and
- (4) Affirmation that all the information on the form is accurate.

3.4 The Board or administrative law judge may require a party to elect to utilize POPLAR when it is in the best interest of judicial efficiency.

3.5 A party who has elected to use POPLAR must monitor electronic mail for all notices. Failure of a party utilizing POPLAR to monitor electronic mail and the online docket for any filings, orders, or other actions does not relieve a party from any deadline, response, or other responsibility triggered by the event documented in POPLAR.

3.6 Appeal petitions may be filed with the Board by electronic filing via POPLAR. Appeal petitions submitted by using POPLAR will satisfy the requirements contained in I.C. 6-1.1-15-3(d) and I.C. 6-1.1-15-3(h).

3.7 When utilizing POPLAR, electronic filing is the successful submission of material to the Board utilizing POPLAR. Documents submitted to the Board via POPLAR that are incompatible with POPLAR's security or format requirements, or rejected for any other reason by the system, will not be considered electronically filed with the board.

3.8 A filing through POPLAR is effective service on all parties who have appeared via POPLAR. Where neither the party nor its authorized representative has elected into POPLAR, the Board and any other party to the appeal shall conventionally serve any filing, notice, or order on the party who has declined to use POPLAR.

3.9 Regardless of whether any other party has elected to use POPLAR in regard to an appeal, a party who has elected to use POPLAR shall electronically file material with the Board in regard to that appeal.

3.10 Any party who has not appeared via POPLAR must be served by traditional service methods, such as U.S. mail, electronic mail (if the party has consented to service by this method), or personal service.

3.11 When determining designated periods of time and filing dates, the date on which the document is electronically filed via POPLAR with the Board will constitute prima facie proof of the date of filing.

3.12 The Board will keep a record of all rulings, orders, determinations, or notices served by electronic filing via POPLAR indicating the date and circumstances of the service. The record will constitute prima facie proof of the date and circumstances of service.