

REPRESENTATIVE FOR PETITIONER:
David L. Pippen, ATTORNEY AT LAW

REPRESENTATIVES FOR RESPONDENT:
Steve Carter, ATTORNEY GENERAL OF INDIANA
Linda I. Villegas, DEPUTY ATTORNEY GENERAL

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

JASPER WOOD PRODUCTS, INC.,)	Petition Nos.: 19-018-99-1-3-00002R
)	
Petitioner,)	County: Dubois
)	
v.)	Township: Bainbridge
)	
DEPARTMENT OF LOCAL)	Parcel No.: 0181657000
GOVERNMENT FINANCE,)	
)	Assessment Year: 1999
Respondent.)	
)	

On Remand from the Indiana Tax Court
Cause No. 49T10-0011-TA-120

**REFERAL TO THE BAINBRIDGE TOWNSHIP ASSESSOR
DUBOIS COUNTY, INDIANA**

The Indiana Board of Tax Review (the “Board”) having reviewed the decision of the Tax Court in the above matter dated May 28, 2004 (attached and incorporated by reference), and pursuant to Ind. Code § 6-1.1-15-8, refers this matter to the Bainbridge Township Assessor, Dubois County, Indiana (the “Assessor”) to make another assessment consistent with the Tax Court decision for the reasons contained herein.

Facts and Procedural History

1. Jasper Wood Products, Inc., (Jasper Wood) owns land and improvements in Dubois County, Indiana. For the 1999 tax year, the local assessing officials assigned Jasper Wood's two light manufacturing buildings 10% obsolescence adjustments. For two specific sections of the buildings, assessing officials assigned "special feature" pricing to Jasper Wood's boilers.
2. Jasper Wood appealed the assessment to the Dubois County Board of Review (BOR), claiming that additional obsolescence should be granted and that the cost for the building's heating system should be removed from the base rate. The BOR upheld the assessment and, on September 7, 1999, Jasper Wood filed a Form 131 to appeal the BOR's decision.
3. A hearing was held by the former State Board of Tax Commissioners (State Board) on February 17, 2000. On September 26, 2000, the State Board issued its final determination which applied 10% and 15% obsolescence to the two buildings and refused to remove the heating cost from the base rate.
4. On November 2, 2000, the State Board issued an amended final determination. In the amended determination, the State Board again declined to adjust the base rate; however it held that the boilers should not be assessed separately as special features and that the assessment should be adjusted accordingly. The State Board's holding on the obsolescence issue remained unchanged.
5. Jasper Wood filed an original tax appeal with the Tax Court on November 13, 2000. The Tax Court conducted a trial on March 23, 2001. The Tax Court heard oral arguments on September 24, 2001.

6. The Tax Court issued its decision on October 22, 2004. In that unpublished decision, the Tax Court affirmed the State Board's decision regarding obsolescence. The Tax Court remanded the issue regarding the heating system to the Board.

Discussion of Remanded Issue

7. Jasper Wood contended that it had been subjected to double taxation because its boilers were assessed first through the GCI models and again when the boilers were assigned a "special feature" cost. The State Board's amended final determination issued November 2, 2000, ordered the boilers to be removed from the assessment as "special features."
8. The record before the Tax Court indicated that the adjustment was not made. The Court remanded the issue to the Board to deduct the cost of the boilers as a special feature.
9. Accordingly, the Board orders the Bainbridge Township Assessor to deduct the cost of the boilers as special features, consistent with the Tax Court decision.

Therefore, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the Bainbridge Township Assessor to make another assessment consistent with the Tax Court decision, this _____ day of _____, 2005.

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED CASE -

You may petition for judicial review of this final determination of corrected assessment pursuant to the provisions of Indiana Code § 6-1.1-15-9. 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.