

REPRESENTATIVE FOR PETITIONER: Bradley D. Hasler, Dentons Bingham Greenebaum  
LLP

REPRESENTATIVE FOR RESPONDENT: Jess Gastineau, Office of Corporation Counsel

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

Republic Services of Indiana, LP,	)	Petitions:	<i>See attached.</i>
	)		
Petitioner,	)	Parcels:	<i>See attached.</i>
	)		
v.	)	County:	Marion
	)		
Marion County Assessor,	)	Assessment Years:	2020-2023
	)		
Respondent.	)		

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MARCH 26, 2026

**FINAL DETERMINATION**

The Indiana Board of Tax Review (“Board”), having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

**INTRODUCTION**

1. Republic Services of Indiana, LP (“Republic”) moved for summary judgment on its personal property appeals arguing that the original returns substantially complied with the law and thus became final when the Assessor did not timely audit them. The Assessor did not designate any evidence or otherwise respond to Republic’s motion. Under *Ingredion, Inc. v. Marion County Assessor*, 184 N.E.3d 731 (Ind. Tax Ct. 2022), *review denied*, a taxpayer need only supply the value, nature, or location of its personal property to meet the standard of substantial compliance. The original returns included both the value and nature of the personal property and thus were in substantial compliance under *Ingredion*. For that reason, we find the values from those returns must be reinstated.

## PROCEDURAL HISTORY

2. The undisputed evidence shows that Republic<sup>1</sup> filed business personal property returns for the 2021-2023 assessment years for parcel A132038 and for the 2020-2022 assessment years for the following parcels: A141335, A585549, A139274, A149871, D192166, E193314, F193124, F139584. Each return was filed prior to May 15 of each respective assessment year.<sup>2</sup> The original returns reported the following values:

Parcel	2021 Value	2022 Value	2023 Value
A132038	\$446,690	\$563,870	\$655,410

Parcel	2020 Value	2021 Value	2022 Value
A141335	\$245,630	\$246,580	\$249,300
A585549	\$1,301,410	\$1,357,490	\$1,471,240
A139274	\$108,190	\$186,990	\$187,070
A149871	\$196,180	\$183,760	\$183,760
D192166	\$733,060	\$653,730	\$625,880
E193314	\$68,310	\$57,520	\$57,520
F193124	\$253,020	\$246,110	\$269,970
F139584	\$3,785,670	\$3,367,660	\$2,644,830

3. The Assessor issued Notices of Change (Form 113s) to Republic<sup>3</sup> for each of the returns.<sup>4</sup> All of the Form 113s were issued after October 30 of the year in which the corresponding return was filed. The values on the Form 113s were:

Parcel	2021 Form 113 Value	2022 Form 113 Value	2023 Form 113 Value
A132038	\$558,360	\$704,830	\$819,260

<sup>1</sup> Some of the returns were originally filed by two related entities of Republic Services of Indiana, LP: Republic Services of Indiana Transportation, LLC, and AWIN Management, Inc. All of the returns were signed by the same tax manager. For ease, we refer to them as collectively filed by "Republic." *Pet'r Exs. P-1 – P-28.*

<sup>2</sup> The copies of the returns in the designated evidence are not file-stamped. The returns were all signed prior to May 15 of each respective year and Republic's Tax Manager, Daniel Bodily, averred that they were all filed prior to those dates. *Pet'r Exs. P-1 – P-28.*

<sup>3</sup> All of the Form 113s were issued to Republic Services of Indiana, LP, regardless of which entity originally filed each return. *Pet'r Exs. P-29 – P-37.* Thus, Republic Services of Indiana, LP is the only party on appeal.

<sup>4</sup> Some of the Form 113s list different values than those found on the original Form 104 personal property returns. *Pet'r Exs. P-1 – P-37.* We take the values found on the Form 104s to be the originally reported values.

<b>Parcel</b>	<b>2020 Form 113 Value</b>	<b>2021 Form 113 Value</b>	<b>2022 Form 113 Value</b>
A141335	\$307,040	\$308,220	\$311,620
A585549	\$1,626,760	\$1,696,860	\$1,696,860
A139274	\$135,240	\$233,740	\$233,740
A149871	\$241,920	\$229,690	\$229,690
D192166	\$916,320	\$817,170	\$817,170
E193314	\$85,390	\$71,900	\$71,900
F193124	\$316,270	\$307,640	\$307,640
F139584	\$4,732,090	\$4,209,580	\$3,306,040

4. Republic appealed each respective parcel and year to the Marion County Property Tax Assessment Board of Appeals (“PTABOA”). Republic then appealed directly to the Board after the maximum time for the PTABOA to issue its decisions had passed under Indiana Code § 6-1.1-15-1.2(k).
5. Republic filed a Motion for Summary Judgment with designated evidence on August 22, 2025. The Assessor did not respond or designate any evidence in opposition.

6. Republic designated this evidence:

- Petitioner’s Ex. P-1: Affidavit of Daniel Bodily
- Petitioner’s Ex. P-2: Parcel D192166 2020 Business Personal Property Return
- Petitioner’s Ex. P-3: Parcel D192166 2021 Business Personal Property Return
- Petitioner’s Ex. P-4: Parcel D192166 2022 Business Personal Property Return
- Petitioner’s Ex. P-5: Parcel F139584 2020 Business Personal Property Return
- Petitioner’s Ex. P-6: Parcel F139584 2021 Business Personal Property Return
- Petitioner’s Ex. P-7: Parcel F139584 2022 Business Personal Property Return
- Petitioner’s Ex. P-8: Parcel F193124 2020 Business Personal Property Return
- Petitioner’s Ex. P-9: Parcel F193124 2021 Business Personal Property Return
- Petitioner’s Ex. P-10: Parcel F193124 2022 Business Personal Property Return
- Petitioner’s Ex. P-11: Parcel A141335 2020 Business Personal Property Return
- Petitioner’s Ex. P-12: Parcel A141335 2021 Business Personal Property Return
- Petitioner’s Ex. P-13: Parcel A141335 2022 Business Personal Property Return
- Petitioner’s Ex. P-14: Parcel A585549 2020 Business Personal Property Return
- Petitioner’s Ex. P-15: Parcel A585549 2021 Business Personal Property Return
- Petitioner’s Ex. P-16: Parcel A585549 2022 Business Personal Property Return
- Petitioner’s Ex. P-17: Parcel A139274 2020 Business Personal Property Return
- Petitioner’s Ex. P-18: Parcel A139274 2021 Business Personal Property Return
- Petitioner’s Ex. P-19: Parcel A139274 2022 Business Personal Property Return
- Petitioner’s Ex. P-20: Parcel A149871 2020 Business Personal Property Return
- Petitioner’s Ex. P-21: Parcel A149871 2021 Business Personal Property Return

Petitioner's Ex. P-22: Parcel A149871 2022 Business Personal Property Return  
 Petitioner's Ex. P-23: Parcel E193314 2020 Business Personal Property Return  
 Petitioner's Ex. P-24: Parcel E193314 2021 Business Personal Property Return  
 Petitioner's Ex. P-25: Parcel E193314 2022 Business Personal Property Return  
 Petitioner's Ex. P-26: Parcel A132038 2021 Business Personal Property Return  
 Petitioner's Ex. P-27: Parcel A132038 2022 Business Personal Property Return  
 Petitioner's Ex. P-28: Parcel A132038 2023 Business Personal Property Return  
 Petitioner's Ex. P-29: Parcel D192166 Form 113s  
 Petitioner's Ex. P-30: Parcel F139584 Form 113s  
 Petitioner's Ex. P-31: Parcel F193124 Form 113s  
 Petitioner's Ex. P-32: Parcel A141335 Form 113s  
 Petitioner's Ex. P-33: Parcel A585549 Form 113s  
 Petitioner's Ex. P-34: Parcel A139274 Form 113s  
 Petitioner's Ex. P-35: Parcel A149871 Form 113s  
 Petitioner's Ex. P-36: Parcel E193314 Form 113s  
 Petitioner's Ex. P-37: Parcel A132038 Form 113s

7. The record also includes the following: (1) all pleadings, briefs, and documents filed in the current appeals, (2) all orders and notices issued by the Board or our ALJ.

#### UNDISPUTED FACTS

8. The property at issue consists of a large variety of equipment including, but not limited to, storage and waste containers, trash carts, forklifts, scales, loaders, balers, compactors, cranes, welders, computer hardware, office furniture, and office equipment. All of the returns were filed prior to May 15 of the respective assessment years and included costs, values, and descriptions of the property at issue. Most returns included an address where the property is located. The returns for parcels D192166 and E193314 listed "Various Locations" for the address as well as the taxing district where the property was located. These parcels were used to account for waste containers that were dispersed at the sites of Republic's customers across Lawrence and Perry townships. *Pet'r Exs. P-1 – P-37.*
9. The Assessor issued Form 113s for each of the parcels and assessment years at issue. Most of the Form 113s increased the assessments by approximately 25%.<sup>5</sup> Some of the Form 113s state that the taxpayer failed to provide documentation and an "estimated

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<sup>5</sup> The Form 113s that increased the assessment by an amount other than 25% appear to have been derived by applying a 25% increase to an incorrect reported assessment. For instance, the 2022 Form 113 for parcel D192166 states the assessed value was increased from \$653,730 to \$817,170 (a 25% increase), but the original reported assessment was actually \$625,880, making the actual increase approximately 31%. *Pet'r Exs. P-4, P-29.*

assessment is being placed on the parcel.” Others state that the 25% increase was for “non-compliance.” Some do not include any reason at all. All of the Form 113s were issued after October 30 of the year at issue. *Pet’r Exs. P-1, P-29 – P37*.

### CONCLUSIONS OF LAW

10. Republic moved for summary judgment. Our procedural rules allow parties to move for summary judgment “pursuant to the Indiana Rules of Trial Procedure.” 52 Ind. Admin. Code § 4-7-3 (2025). Summary judgment is appropriate only where there is no genuine issue of material fact and the moving party is entitled to judgment as a matter of law. Ind. Trial Rule 56; *accord Wittenberg Lutheran Vill. Endowment Corp. v. Lake Cnty. Prop. Tax Assessment Bd. of Appeals*, 782 N.E.2d 483, 487 (Ind. Tax Ct. 2002), *review denied*. The party moving for summary judgment must make a prima facie showing of both those things. *Coffman v. PSI Energy, Inc.*, 815 N.E.2d 522, 526 (Ind. Ct. App. 2004), *trans. denied*. If the movant satisfies its burden, the non-movant cannot rest upon its pleadings but instead must designate sufficient evidence to show that a genuine issue exists for trial. *Hughley v. State*, 15 N.E.3d 1000, 1003 (Ind. 2014). In deciding whether a genuine issue exists, we must construe all facts and reasonable inferences in favor of the non-movant. *See Carey v. Ind. Physical Therapy, Inc.*, 926 N.E.2d 1126, 1128 (Ind. Ct. App. 2010), *trans. denied*.
11. “Indiana’s personal property tax system is a self-assessment system.” *Lake Cnty. Ass’r v. Amoco Sulfur Recovery Corp.*, 930 N.E.2d 1248, 1252 (2010) (citation omitted), *review denied*. Every person, owning, holding, possessing, or controlling personal property with a tax situs in Indiana as of the yearly assessment date must file a personal property tax return. Ind. Code § 6-1.1-3-7(a) (2020) (amended 2026); 50 Ind. Admin. Code 4.2-2-2 (2020). With limited exceptions, the person who holds legal title to personal property is its owner for purposes of Indiana’s property tax statutes. Ind. Code § 6-1.1-1-9(b) (2020); 50 Ind. Admin. Code 4.2-2-4(a) (2020).
12. Although personal property is self-reported, assessors have the ability to audit personal property returns to ensure compliance. But there are strict time limits on an assessor’s

ability to change a taxpayer's personal property return before it becomes final. For a timely filed return, the Assessor generally needs to complete an audit by October 30 of the assessment year. Ind. Code § 6-1.1-16-1 (2020). This deadline does not apply if the taxpayer:

- (1) fails to file a personal property return which substantially complies with this article and the regulations of the department of local government finance; or
- (2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

I.C. § 6-1.1-16-1(d).

13. In this case, all of the audits were completed after the deadlines discussed above, thus, the Assessor was only permitted to change the assessments if an exception under Indiana Code § 6-1.1-16-1(d) applied. The returns were not fraudulent. Thus, we are left to determine whether each return "substantially complies" with the applicable law.
14. The Indiana Tax Court has addressed this issue in *Ingration, Inc. v. Marion County Assessor*, 184 N.E.3d 731 (Ind. Tax Ct. 2022), *review denied*. In that case, the Court held that in order to substantially comply, a taxpayer must make a complete disclosure of required information "related to the value, nature, or location of [their] personal property." *Id.* at 737. In addition, the Court noted that "the statute requires disclosure, not accuracy." *Id.* at 738. It went on to hold that merely providing the address where the personal property is located is sufficient for a return to substantially comply, regardless of any other considerations. *Id.*<sup>6</sup> Thus, under this minimal standard, a taxpayer need only show that it disclosed the value, nature, *or* location of its personal property (and such disclosures need not be accurate) in order to demonstrate that its returns substantially complied with the law.

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<sup>6</sup> The Tax Court's holding was based on the language of Indiana Code § 6-1.1-3-9(a) (2019-2022) which stated "In completing a personal property return for a year, a taxpayer shall make a complete disclosure of all information required by the department of local government finance that is related to the value, nature, or location of personal property..." This language was in effect for all the assessments dates at issue here. After *Ingration*, it was amended to replace the word "or" with "and." Thus, it now requires disclosure of information related to the "value, nature, *and* location of personal property." I.C. § 6-1.1-3-9(a) (2023) (emphasis added). This amendment was effective July 1, 2023, after all the assessment dates at issue here. P.L. 236-2023 § 12.

15. Here, the undisputed facts show that Republic (or the related entities that originally filed the returns) disclosed both values and descriptions for the personal property at issue. As directed by *Ingredion*, we do not examine the accuracy of those disclosures. In addition, Republic disclosed locations in the form of addresses for all but two of the parcels at issue.<sup>7</sup> The Assessor did not respond to the motion for summary judgment or designate any evidence in opposition. Because the original returns disclosed values and locations, we find that Republic has demonstrated on two independent grounds that there is no genuine issue of material fact and that it is entitled to judgment as a matter of law under the minimal standard of substantial compliance set in *Ingredion*.

### CONCLUSION

16. Because Republic’s returns substantially complied with the law under the *Ingredion* standard, and the Assessor failed to timely audit the returns, we find the values from Republic’s originally filed returns are final according to Indiana Code § 6-1.1-16-1(b) and we order the Assessor to reinstate those values. These were:


Parcel	2021 Value	2022 Value	2023 Value
A132038	\$446,690	\$563,870	\$655,410

Parcel	2020 Value	2021 Value	2022 Value
A141335	\$245,630	\$246,580	\$249,300
A585549	\$1,301,410	\$1,357,490	\$1,471,240
A139274	\$108,190	\$186,990	\$187,070
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<sup>7</sup> We decline to address whether the disclosure of only the taxing district, rather than the physical address, is sufficient. Because the value and nature of the personal property were disclosed, Republic could have omitted the location entirely and still satisfied the *Ingredion* standard.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.

  
\_\_\_\_\_  
Chairman, Indiana Board of Tax Review

  
\_\_\_\_\_  
Commissioner, Indiana Board of Tax Review

\_\_\_\_\_  
Commissioner, Indiana Board of Tax Review

**- APPEAL RIGHTS -**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review

you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. The Indiana Tax Court's rules are available at <http://www.in.gov/judiciary/rules/tax/index.html>.

### Attachment

Petitions	Parcels
49-101-21-1-7-00472-25	A132038
49-101-22-1-7-00473-25	A132038
49-101-23-1-7-00474-25	A132038
49-101-20-1-7-00010-24	A141335
49-101-21-1-7-00011-24	A141335
49-101-22-1-7-00012-24	A141335
49-101-20-1-7-00013-24	A585549
49-101-21-1-7-00014-24	A585549
49-101-22-1-7-00015-24	A585549
49-101-20-1-7-00016-24	A139274
49-101-21-1-7-00017-24	A139274
49-101-22-1-7-00018-24	A139274
49-101-20-1-7-00019-24	A149871
49-101-21-1-7-00020-24	A149871
49-101-22-1-7-00021-24	A149871
49-400-20-1-7-00022-24	D192166
49-400-21-1-7-00023-24	D192166
49-400-22-1-7-00024-24	D192166
49-500-20-1-7-00025-24	E193314
49-500-21-1-7-00026-24	E193314
49-500-22-1-7-00027-24	E193314
49-600-20-1-7-00028-24	F193124
49-600-21-1-7-00029-24	F193124
49-600-22-1-7-00030-24	F193124
49-600-20-1-7-00031-24	F139584
49-600-21-1-7-00032-24	F139584
49-600-22-1-7-00033-24	F139584