



INDIANA TAX COURT



The Indiana Tax Court was established in 1986 by the Indiana General Assembly.

It operates year-round. There is one member of the Court, Judge Martha Blood Wentworth. Judge Wentworth is the second person to serve as Tax Court Judge.

The judge is selected based on merit and then stands for retention in a general election.

All data 2015.

Contact Tax Court Administrator at karyn.graves@courts.in.gov for more information.

C A S E S

- 32 cases were filed with the Court
- 54 opinions were issued
- Tax Court decisions may be appealed to the Indiana Supreme Court

H E A R I N G S & O R A L A R G U M E N T S

- Attorneys or unrepresented taxpayers appear in person before the Court
- The Court held 16 oral arguments and hearings
- The Tax Court is a traveling court; parties elect to have their cases heard in 1 of 7 counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh and Vigo
- Evidentiary hearings are only held in Department of Revenue cases; Indiana Board of Tax Review and Department of Local Government Finance cases are reviewed solely on the record
- The Court usually conducts hearings and arguments in the Court of Appeals courtroom. In an effort to help Hoosiers learn more about the judiciary's indispensable role in Indiana government, the Court periodically schedules its hearings & arguments at the law schools, colleges, and other venues
- All hearings & arguments are open to the public and most are webcast live and archived at <http://courts.in.gov/tax>

J U R I S D I C T I O N

- The Tax Court has exclusive jurisdiction over cases that arise under the Indiana Tax laws and are initial appeals of a final determination made by the Indiana Department of State Revenue, Indiana Board of Tax Review, and Department of Local Government Finance
- The Court also hears appeals of inheritance tax determinations from the courts of probate jurisdiction
- The Court has a small claims docket

For additional information about the Indiana Tax Court, view the Tax Court's annual report at courts.IN.gov/tax/