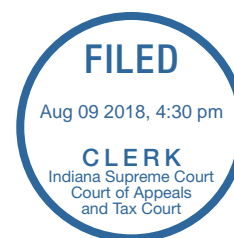


In the  
Indiana Supreme Court

Cause No. 18S-MS-141



Order Amending Indiana Tax Court Rules

Under the authority vested in this Court to provide by rule for the procedure employed in all courts of this state and this Court's inherent authority to supervise the administration of all courts of this state, the Indiana Tax Court Rules are amended as follows (deletions shown by striking and new text shown by underlining):

...

**Rule 3. Commencement of an Action**

- (A) **Appeals from Final Determinations of the Department of State Revenue.** An original tax appeal from a final determination of the Department of State Revenue is commenced by ~~conventionally~~ filing a petition in the Tax Court.
- (B) **Appeals from Final Determinations of the Indiana Board of Tax Review.** An original tax appeal from a final determination of the Indiana Board of Tax Review is commenced by ~~conventionally~~ filing a petition in the Tax Court and filing a written notice of appeal with the Indiana Board of Tax Review.
- (C) **Appeals from Final Determinations of the Department of Local Government Finance.** An original tax appeal from a final determination of the Department of Local Government Finance is commenced by ~~conventionally~~ filing a petition in the Tax Court.
- ~~(D)~~ **Payment of Filing Fee.** The petitioner shall pay to the Clerk of the Tax Court the filing fee as required by statute. No filing fee is required in an appeal prosecuted in forma pauperis or on behalf of a governmental unit. The filing fee shall be paid to the Clerk when the original tax appeal is filed. The Clerk shall not file any motion or other documents in the proceedings until the filing fee has been paid.
- ~~(DE)~~ **Copies of Petitions.** Copies of the petition required under Section B of this Rule shall be served upon those persons designated by any applicable statute. A petitioner complies with this Rule by serving a copy of the petition in the manner provided by Trial Rules 4.1 through 4.11 as applicable. Copies of the petition shall be served upon public officers only in their official capacities.
- ~~(EF)~~ **Filing the Record of Judicial Review.** In original tax appeals filed under Sections (B) or (C) of this Rule, the petitioner shall request the Indiana

Board of Tax Review or the Department of Local Government Finance to prepare a certified copy of the agency record by including the request in the petition. The petitioner shall conventionally file a certified copy of the record with the Tax Court within thirty (30) days after the date the Indiana Board of Tax Review or the Department of Local Government Finance files notice with the Tax Court indicating that the record has been prepared.

**(~~FG~~) Automatic Briefing Schedule.** In original tax appeals filed under Sections (B) or (C) of this Rule, the petitioner shall simultaneously file with the Tax Court its brief and the certified record as specified in Section (E). The respondent shall file its brief no later than thirty (30) days after the date the petitioner's brief was due. The petitioner may file a reply brief no later than fifteen (15) days after the date the respondent's brief was due.

**(~~GH~~) Enjoining the Collection of a Tax.** In certain circumstances, the collection of a listed tax, interest, and penalties is limited by statute. Nonetheless, if the petitioner seeks to enjoin the collection of a tax pending the original tax appeal, there must be included with the original tax appeal a petition to enjoin the collection of the tax, which petition must include a summary of the issues that the petitioner will raise in the original tax appeal, and the equitable considerations for which the Tax Court should order the collection of the tax to be enjoined.

**(~~HI~~) Confidentiality of Court Records on Appeal.**

- (1) Court Records are accessible to the public, except as provided in Administrative Rule 9(G).
- (2) Procedures for Excluding Court Records from Public Access on Appeal. Any Court Record excluded from Public Access on appeal must be filed in accordance with the following procedures:
  - (a) Notice to maintain exclusion from Public Access.
    - (i) In cases where the Court Record is excluded from Public Access pursuant to Administrative Rule 9(G)(2), 9(G)(3), or 9(G)(4), the party or person submitting the confidential record must provide the separate written notice required by Administrative Rule 9(G)(5)(a) identifying the specific 9(G)(2) or 9(G)(3) ground(s) upon which the exclusion is based. (See Form # App.R. 11-5)
    - (ii) In cases where all Court Records are excluded from Public Access in accordance with Administrative Rule 9(G)(1), no notice of exclusion from Public Access is required.
  - (b) Public Access and Non-Public Access Versions. Where only a portion of the Court Record has been excluded from Public Access pursuant to Administrative Rule 9(G)(2) or 9(G)(3), the following requirements apply:
    - (i) Public Access Version.

- a. If a filing contains confidential Court Records to be excluded from Public Access, the confidential Court Record shall be omitted or redacted from this version.
- b. The omission or redaction shall be indicated at the place it occurs in the Public Access version. If multiple pages are omitted, a separate place keeper insert must be inserted for each omitted page to keep PDF page numbering consistent throughout.
- c. If the entire document is to be excluded from Public Access, the Administrative Rule 9(G)(5)(a) Notice filed with the document will serve as the Public Access Version.

(ii) Non-Public Access Version.

- a. If the omitted or redacted Court Record is not necessary to the disposition of the case on appeal, the excluded Court Record need not be filed or tendered in any form and only the Public Access version is required. The Administrative Rule 9(G)(5)(a) Notice should indicate this fact. (See Form # App.R. 11-6)
- b. If the omitted or redacted Court Record is necessary to the disposition of the case, the excluded Court Record must be separately filed or tendered as follows.
  1. The first page of the Non-Public Access Version should be conspicuously marked “Not for Public Access” or “Confidential,” with the caption and number of the case clearly designated.
  2. The separately filed Non-Public Access version shall consist of a complete, consecutively paginated replication including both the Public Access material and the Non-Public Access material.
  3. Use of green paper is abolished for E-Filing. Pages in the Non-Public Access version containing Court Records that are excluded from Public Access shall instead be identified with a header, label, or stamp that states, “CONFIDENTIAL PER A.R. 9(G)” or “EXCLUDED FROM PUBLIC ACCESS PER A.R. 9(G).”

- (iii) The requirements in Tax Court Rule 3 ~~(G)~~(H)(2)(b) do not apply to cases in which all Court Records are excluded from Public Access pursuant to Administrative Rule 9(G)(1).

(3) E-Filing document security codes settings.

- (a) Where only a portion of the Court Record has been excluded from Public Access pursuant to ~~a~~Administrative Rule 9(G)(2) or 9(G)(3), the E-Filing document security codes setting for the Public Access Version shall be “Public Document.”
- (b) Where only a portion of the Court Record has been excluded from Public Access pursuant to Administrative Rule 9(G)(2) or 9(G)(3), the E-Filing document security codes setting for the Non-Public Access Version shall be “Confidential document under Admin. Rule 9.”
- (c) In cases in which all Court Records are excluded from Public Access pursuant to Administrative Rule 9(G)(1), the E-Filing document security codes setting shall be “Confidential document under Admin. Rule 9.”

**(H) Attorney Information.** Any attorney that enters an appearance and initiates an original tax appeal on behalf of the named petitioner under this rule, or who enters an appearance as amicus curiae or as an intervenor on behalf of the named petitioner, shall provide the following:

- (1) Certification that the contact information listed on the Indiana Supreme Court Roll of Attorneys for each attorney is current and accurate as of the appearance is filed (Attorneys can review and update their Roll of Attorneys contact information on the Clerk of Courts Portal);
- (2) Acknowledgment that all orders, opinions, and notices in the matter will be sent to the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information provided on the notice of appearance; and
- (3) Acknowledgment that each attorney listed on the notice of appearance is solely responsible for keeping his/her Roll of Attorneys contact information accurate per Ind. Admis. Disc. R. 2(A).

#### **Rule 4. Jurisdiction over Respondents and Service of Process**

. . .

**(E) Responding Party Attorney Information.** Any attorney that enters an appearance on behalf of the named respondent under this rule, or who enters an appearance as amicus curiae or as an intervenor on behalf of the named respondent, shall provide the following:

- (1) Certification that the contact information listed on the Indiana Supreme Court Roll of Attorneys for each attorney is current and accurate as of the date the appearance is filed (Attorneys can review and update their Roll of Attorneys contact information on the Clerk of Courts Portal);

- (2) Acknowledgment that all orders, opinions, and notices in the matter will be sent to the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information provided on the notice of appearance; and
- (3) Acknowledgment that each attorney listed on the notice of appearance is solely responsible for keeping his/her Roll of Attorneys contact information accurate per Ind. Admis. Disc. R. 2(A).

...

### **Rule 8. Hearings**

- (A) **Location of Hearings.** All hearings, including but not limited to evidentiary hearings, trials, oral arguments, and hearings on motions, shall be conducted in Allen County, Jefferson County, Lake County, Marion County, St. Joseph County, Vanderburgh County, or Vigo County. A taxpayer who appeals to the Tax Court shall, at the time the appeal is filed, file an election as to the county in which the hearings in the appeal shall be conducted. If the taxpayer is ~~an appellee~~ the respondent in an appeal to the Tax Court, the taxpayer shall file such an election within thirty (30) days after receiving notice of the appeal. If no such election is timely filed, hearings shall be conducted in Marion County unless otherwise ordered by the Court.
- (B) **No Jury Trials.** All appeals shall be tried to the Tax Court without a jury.

### **Rule 9. Subpoena**

- (A) **Subpoena for Taking Depositions--Place of Examination.** Proof of service of a notice to take a deposition as provided in Trial Rules 30(B) and 31(A) constitutes a sufficient authorization for the issuance by the clerk of the Tax Court or by the clerk of court for the county in which the deposition is to be taken of subpoenas for the persons named or described therein. The subpoenas may command the persons to whom it is directed to produce designated books, papers, documents, or tangible things which constitute or contain matters within the scope of the examination permitted by Trial Rule 26(B), but in that event the subpoena will be subject to the provisions of Trial Rules 26(C) and 45(B).

...

### **Rule 12. Hearings and Motions**

- (B) **Motion, Response, and Reply.**

...

## **Rule 16. Small Tax Cases**

...

- (E) **Appearances by Attorneys.** Any attorney that enters an appearance for any party under this rule shall provide the following:
- (1) Certification that the contact information listed on the Indiana Supreme Court Roll of Attorneys for each attorney is current and accurate as of the date the appearance is filed (Attorneys can review and update their Roll of Attorneys contact information on the Clerk of Courts Portal);
  - (2) Acknowledgment that all orders, opinions, and notices in the matter will be sent to the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information provided on the notice of appearance; and
  - (3) Acknowledgment that each attorney listed on the notice of appearance is solely responsible for keeping his/her Roll of Attorneys contact information accurate per Ind. Admis. Disc. R. 2(A).

## **Rule 17. Judgment**

All judgments shall be incorporated in written decisions by the Tax Court and the Court shall issue decisions promptly after taking issues under advisement. Decisions specifically designated “For Publication,” shall be published in the official reporter and shall be citable. Other cases specifically designated as “Memorandum Decisions” are not published in the official reporter and shall not be regarded as precedent nor cited before any court except for the purpose of establishing the defense of res judicata, collateral estoppel, or the law of the case. Within thirty (30) days of the entry of a Memorandum Decision, a party or other person may make a motion to publish the decision in the official reporter. The motion must specify the reasons why publication is proper. Judgment shall be subject to review as prescribed by relevant Indiana rules and statutes.

...

**IN THE  
INDIANA TAX COURT  
CASE No.**

\_\_\_\_\_)  
\_\_\_\_\_)  
Petitioner, \_\_\_\_\_)  
\_\_\_\_\_)  
v. \_\_\_\_\_)  
\_\_\_\_\_)  
\_\_\_\_\_)  
\_\_\_\_\_)



Respondent. \_\_\_\_\_)

### **NOTICE OF APPEARANCE**

[Party/amicus name], [by counsel/pro se], serves notice of the following [change in] information for purposes of this [appeal/review]:

1. [If this notice is filed by the party initiating the appeal or review, the first rhetorical paragraph must designate the type of tax that is the subject of this appeal. If a review of property tax is sought, specify whether personal property taxes or real property taxes are the subject. Also specify the issue concerned in the appeal, i.e. whether the appeal is concerned with an assessed value or other issue.]

2. [The next rhetorical paragraph must state the relationship of the filing party to the appeal or review; i.e., whether the filing party is the petitioner, respondent, an entity seeking amicus curiae status, or a party not participating in the appeal but seeking to be placed on the service and notice list, etc. Note that any party seeking amicus curiae status must indicate whether amicus curiae status has been previously sought and either granted or refused in connection with this proceeding.]

3. [The next rhetorical paragraph must state the date of the final determination by the administrative agency involved. The character of the determination should also be stated. For example: "This cause is an appeal from a final determination entered by the [agency] on January 2, 1995. "]

4. [As applicable, the name, address, attorney number, telephone number, FAX number, and email of the attorney representing the party filing the appearance form. Note that the contact information recorded with the Supreme Court on its Roll of Attorneys will be the information used for service from the Clerk's office of any orders or opinions issued by the Tax Court. Attorneys are reminded of their ongoing obligation to update the Supreme Court's Roll of Attorneys of any changes in appearance information.]

5. [Reserved.]

6. [As applicable, the name, address, telephone number, and email address of the unrepresented litigant filing the appearance form.]

7. [As applicable (i.e. if an appeal from a probate or trial court), or if not previously provided by another party: the name of the lower tribunal from which the appeal or review is sought, the lower cause number, and the name of the presiding judge or agency.]

8. [As applicable, and if not provided by another party: the name, address, and telephone number of the court reporter responsible for the preparation of the transcript.]

Signature \_\_\_\_\_

Attorney or unrepresented litigant's name, address and telephone information, email address, attorney number, party represented

### **CERTIFICATE OF SERVICE**

~~[The name of each party served with this form should be identified, along with the date and method of service, and the name and signature of the person responsible for initiating service.]~~

**IN THE**  
**INDIANA TAX COURT**  
**CASE No.**

\_\_\_\_\_) )  
Petitioner, \_\_\_\_\_) )  
\_\_\_\_\_) )  
v. \_\_\_\_\_) )  
\_\_\_\_\_) )  
\_\_\_\_\_) )  
Respondent. \_\_\_\_\_) )

**NOTICE OF APPEARANCE**

**I. Party Information**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

The following party information only if not represented by an attorney:

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Requesting service of orders and opinions of the Court by:

☐ E-Mail ☐ FAX or ☐ U.S. Mail (choose one)

In forma pauperis: ☐ Yes ☐ No

**II. Attorney Information (if party represented by attorney):**

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Attorney Name: \_\_\_\_\_



Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

**IMPORTANT:** Each attorney specified above:

(a)certifies that the contact information listed for him/her on the Indiana Supreme Court Roll of Attorneys is current and accurate as of the date this Appearance is filed;

(b)acknowledges that all orders, opinions, and notices in this matter will be sent to him/her at the E-Mail address(es) specified by him/her on the Roll of Attorneys *regardless of the contact information listed above; and*

(c)understands that he/she is solely responsible for keeping his/her Roll of Attorneys contact information current and accurate, *see Ind. Admis. Disc. R. 2(A).*

Attorneys can review and update their Roll of Attorneys contact information on the Courts Portal.

Respectfully submitted,

Signed: \_\_\_\_\_

Printed: \_\_\_\_\_

[Insert Name of Attorney or pro se party]

Address: \_\_\_\_\_

\_\_\_\_\_

Tel. No.: \_\_\_\_\_

Indiana Attorney # (if applicable): \_\_\_\_\_

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the foregoing  
was served upon the following persons, by [state exact method of service]:

\_\_\_\_\_ [List names and address of:

\_\_\_\_\_ (1) counsel of record or pro se party;

\_\_\_\_\_ (2) Attorney General, if applicable]

\_\_\_\_\_  
[Signature]

**IN THE  
INDIANA TAX COURT  
CASE No.**

	)	
	)	
Petitioner,	)	
	)	
v.	)	
	)	
	)	
	)	
	)	
Respondent	)	

**PETITION FOR ORIGINAL TAX APPEAL  
OF A FINAL DETERMINATION OF  
[THE INDIANA BOARD OF TAX REVIEW OR  
THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE]**

[Name of Petitioner(s)], [by counsel or pro se], ("Petitioner(s)") bring(s) this Original Tax Appeal against Respondent, [Name of Respondent], requesting judicial review of a final determination of the [Indiana Board of Tax Review ("Board") or the Department of Local Government Finance ("Department")] and in support alleges as follows:

1. State the name and mailing address of Petitioner(s).
2. State the name and mailing address of the Respondent(s).
3. Attach a copy of the Final Determination from the issuing agency (the Board of the Department).
4. Summarize the issue(s) and conclusion(s) included in the Final Determination.
5. List the statute under which Petitioner is entitled to judicial review and the specific facts that meet the requirements of the statute listed.
6. State that the Petition for Original Tax Appeal is timely filed according to the applicable statutes and procedural rules.
7. State that a written notice of appeal has been filed with the Board if the appeal is from a final determination of the Board.
8. State that the Petitioner has requested the certified agency record from the Board or Department and that Petitioner shall file it with the Indiana Tax Court within thirty (30) days after Petitioner receives notification that it is prepared from the Board or Department according to Tax Court Rule 3(E).
9. Name the persons on whom Petitioner shall serve a copy of the Petition as required by the appropriate statute or procedural rule.
10. State specific facts that demonstrate that Petitioner has been prejudiced by one or more of the grounds described in IC 33-26-6-6.

WHEREFORE, Petitioner prays for judicial review of the Final Determination of the [Board or Department], for the Court to vacate and set aside the Final Determination, for the Court to remand this case for redetermination in accordance with its Order, and for all other just and proper relief [and further recite any additional or different relief, specifying the type and extent of relief requested].

/s/ \_\_\_\_\_  
Attorney's/Pro Se Litigant's  
Name,  
Address and  
Indiana Attorney Number

**CERTIFICATE OF SERVICE**

[The name of each party served with this form should be identified, along with the date and method of service, and the name and signature of the person responsible for initiating service.]

**IN THE**  
**INDIANA TAX COURT**  
**CASE No. \_\_\_\_\_**

\_\_\_\_\_)  
Petitioner, \_\_\_\_\_)  
\_\_\_\_\_)  
\_\_\_\_\_)  
v. \_\_\_\_\_)  
\_\_\_\_\_)  
Indiana Department of \_\_\_\_\_)  
State Revenue, \_\_\_\_\_)  
\_\_\_\_\_)  
Respondent. \_\_\_\_\_)

**PETITION FOR ORIGINAL TAX APPEAL**  
**OF A FINAL DETERMINATION OF**  
**THE INDIANA DEPARTMENT OF STATE REVENUE**

[Name of Petitioner(s)], [by counsel or pro se], ("Petitioner(s)"), bring(s) this Original Tax Appeal against Respondent, the Indiana Department of State Revenue ("Department"), requesting judicial review of the Department's final determination. In support, [name of Petitioner(s)] alleges as follows:

1. State the name and mailing address of Petitioner(s).

2. State the name and mailing address of the Respondent(s).
3. Attach a copy of the Department's Final Determination that is being appealed.
4. Summarize the facts, issue(s) and conclusion(s) included in the Final Determination.
5. List the reasons the Petitioner(s) believe the Department's final determination is erroneous and/or not in accordance with the law.
6. State the specific relief that Petitioner(s) seek from the Court.

WHEREFORE, Petitioner(s) pray(s) for judicial review of the Department's Final Determination, for the Court to vacate and set aside that Final Determination, for the Court to remand this case for redetermination in accordance with its Order, and for all other just and proper relief [and further recite any additional or different relief, specifying the type and extent of relief requested].

/s/  
Attorney/Pro Se Litigant's Name,  
Address  
Indiana Attorney Number (if applicable)

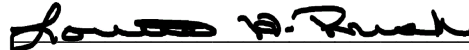
#### CERTIFICATE OF SERVICE

[The name of each party served with this form should be identified, along with the date and method of service, and the name and signature of the person responsible for initiating service.]

...

These amendments shall take effect on September 1, 2018.

Done at Indianapolis, Indiana, on 8/9/2018.

  
Loretta H. Rush  
Chief Justice of Indiana

All Justices concur.