

• TO AVOID PENALTIES, TAXES MUST BE PAID BY THE DUE DATE.

PETITION FOR REVIEW OF ASSESSMENT BY LOCAL ASSESSING OFFICIAL- PROPERTY TAX ASSESSMENT BOARD OF APPEALS



State Form 21513 (R6 / 3-08)
Prescribed by the Department of Local Government finance

Check type of property under appeal (check only one) Real Personal

Assessment Year Under Appeal

MARCH 1, _____

GENERAL INSTRUCTIONS:

1. Please Print or Type.
2. The petitioner should complete Section I, II and Section III of this form.
3. The petition must be signed by the petitioner or an authorized representative. A representative MUST attach a notarized power of attorney unless the representative is a duly authorized employee of corporate officer of the taxpayer.
Is a power of attorney attached? Yes No
4. Certified tax representatives must attach a Tax Representative Disclosure statement. 50 IAC 15-5-5.

FORM 130				
FOR ASSESSOR'S USE ONLY				
PETITION NUMBER				
----- 0 -----				
CO.	DIST.	YR	CLASS	SEQUENCE
Property Class				
1. Agricultural		5. Residential		
2. Mineral Rights		6. Mobile Homes		
3. Industrial		7. Personal		
4. Commercial				

As a result of filing this petition, the assessment may increase, may decrease, or may stay the same.

SECTION I: PROPERTY & PETITIONER INFORMATION

County	Township	Parcel or key number (for real property only)
Address of property being appealed (number and street, city state and ZIP code)		
Legal description on Form 11 or Property Record card (for real property), or business name (for personal property)		
Name of property owner	Telephone number of property owner	Email Address
Mailing address of property owner (number and street, city state, and ZIP code)		
Name of authorized representative (if different from owner)	Telephone number of authorized representative	
Mailing address of authorized representative (number and street, city state, and ZIP code)		

SECTION II: REASON FOR APPEAL

	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
Present use for the property			
Use for which property was designed			
Classification of property (commercial, residential, etc.)			
Was property sold in the last three years? <input type="checkbox"/> yes <input type="checkbox"/> no	If yes, date of sale (month, day year)	Sale price	
If the property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence, if available. If buyer and seller were or are related or had any common business interest, attach and explanation of the relationship.			
If the property was not sold but was listed for sale in the past three years, attach a copy of the listing agreement or other available evidence			
Do you intend to present the testimony or report of a professional assessor/appraiser? <input type="checkbox"/> yes <input type="checkbox"/> no	Is the property valued higher than comparable properties? <input type="checkbox"/> yes <input type="checkbox"/> no		
If yes, attach the owner's name and address of each comparable property and explain how the property is comparable to the property being appealed.			



**JOINT REPORT BY TAXPAYER / ASSESSOR
TO THE COUNTY BOARD OF APPEALS OF
A PRELIMINARY INFORMAL MEETING**

State Form 53626 (5-08)

Prescribed by the Department of Local Government Finance

FORM 134

FOR OFFICE USE ONLY

Date received by County Board of Appeals
(month, day, year)

Date received by County Auditor
(month, day, year)

INSTRUCTIONS.

1. This form must be completed and signed by both the taxpayer and the assessing official. The assessing official must forward this form to the County Auditor and the Property Tax Assessment Board of Appeals no later than ten (10) days after the preliminary informal meeting between the taxpayer and the undersigned assessing official.
2. The County Board of Appeals maintains the original report with copies provided to the County Auditor, Assessor, and taxpayer.

TYPE OF ISSUE UNDER APPEAL

Assessment of (check if applicable):	Deduction for (check if applicable):	
<input type="checkbox"/> Real property	<input type="checkbox"/> Rehabilitated property (IC 6-1.1-12-25.5)	<input type="checkbox"/> ERA - Real property (IC 6-1.1-12.1-5)
<input type="checkbox"/> Personal property	<input type="checkbox"/> Resource Recovery System (IC 6-1.1-12-28.5)	<input type="checkbox"/> ERA - Vacant building (IC 6-1.1-12.1-5.3)
	<input type="checkbox"/> Coal, hydroelectric, or geothermal (IC 6-1.1-12-35.5)	<input type="checkbox"/> ERA - Personal property (IC 6-1.1-12.1-5.4)

SECTION 1 PROPERTY & PETITIONER INFORMATION

Assessment date: March 1, 20____, payable in 20____.	Parcel number	County	Township
Name of property owner	Telephone number ()		
Mailing address of property owner (number and street, city, state and ZIP code)			
Address of property under appeal, if different (number and street, city, state and ZIP code)			
Name of authorized representative (if different from taxpayer)	Telephone number ()		
Mailing address of authorized representative (number and street, city, state and ZIP code)	DLGF Taxing District number		

SECTION 2 RESULTS OF PRELIMINARY INFORMAL MEETING

Assessment date: March 1, 20____, payable in 20____.	LAND	IMPROVEMENTS	PERSONAL PROPERTY / DEDUCTIONS
Current assessment / deduction of record			
Taxpayer believes assessment / deduction should be:			
Assessor believes assessment / deduction should be:			
After the preliminary informal meeting, do the taxpayer and the assessor agree on the resolution of all issues? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, explain the issues and changes made.			
If both parties do not agree on all the issues, is there a partial agreement on some of the issues? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, list the areas agreed upon.			
If yes, list the areas <u>not</u> agreed upon.			

If both parties disagree on all of the issues, the taxpayer and the assessor should list the issues in their comments section.

TAXPAYER COMMENTS

Explain reasons for disagreement or changes made.

Lined area for taxpayer comments.

Signature of taxpayer	Date (month, day, year)
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ASSESSOR COMMENTS

Explain reasons for disagreement or changes made.

Lined area for assessor comments.

Signature of assessor	Date (month, day, year)
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IC 6-1.1-15-1

Review by county board; initiation by taxpayer notice; notice deadline; taxpayer meeting; hearing; appraisal not required; decision

Section 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to the assessment of the taxpayer's tangible property if the official's action requires the giving of notice to the taxpayer. At the time that the notice is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the opportunity for a review under this section, including a meeting under subsection (h) with the county or township official referred to in this subsection; and
 - (2) the procedures the taxpayer must follow in order to obtain a review under this section.
- (b) In order to obtain a review of an assessment effective for the assessment date to which the notice referred in subsection (a) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (a).
- (c) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (a). To obtain the review, the taxpayer must file a notice in writing with the township assessor of the township in which the property is subject to assessment. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by the article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed no later than the later of:
- (1) May 10 of the year; or
 - (2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).
- (d) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) after the time prescribed in subsection (c) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (b) or (c) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.
- (e) The written notice filed by the taxpayer under subsection (b) or (c) must include the following:
- (1) the name of the taxpayer;
 - (2) The address and parcel or key number of the property; and
 - (3) The address and telephone number of the taxpayer.
- (f) A county or township official who receives a notice for review filed by a taxpayer under subsection (b) or (c) shall immediately forward the notice to the county board.
- (g) The county board shall hold a hearing or a review under this subsection no later than one hundred eighty (180) days after the date of the notice for review filed by the taxpayer under subsection (b) or (c). The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board.
- (h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:
- (1) attempt to resolve as many issues under review as possible; and
 - (2) seek a joint recommendation for settlement of some or all issues under review.
- A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation whole or in part.
- (i) At the hearing required under subsection (g):
- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment; and
 - (2) the county or township official with whom the taxpayer filed the notice for review must be present:
 - (A) the basis for the assessment decision; and
 - (B) the reasons the taxpayer's contentions should be denied.
- (j) The county board may not require a taxpayer to file documentary evidence or summaries or statements of testimonial evidence before the hearing required under subsection (g). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to:
- (1) initiate the review;
 - (2) prosecute the review.
- (k) Regardless of whether or not the county board adopts a recommendation under subsection (h), the county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (g) to the taxpayer, the assessor, and the township assessor.
- (l) If the maximum time elapses:
- (1) under subsection (g) for the county board to hold a hearing; or
 - (2) under subsection (k) for the county board to give notice of its determination;
- the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by Section 3 of this chapter at any time after the minimum time elapses.

IMPORTANT FILING INFORMATION (continued)

IC 6-1.1-15-3

Review by Indiana board; initiation by petition of taxpayer or county assessor; petition deadline and form; appraisal not required; decision
Section 3.(a) A taxpayer may obtain a review by the Indiana board of a county board's action with respect to the following:

- (1) The assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer.
 - (2) The exemption of that taxpayer's tangible property if the taxpayer receives a notice of an exemption determination by the county board under IC 6-1.1-11-7.
- (b) The county assessor is the party to the review under this section to defend the determination of the county board. At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:
- (1) the taxpayer's opportunity for review under this section; and
 - (2) the procedures the taxpayer must follow in order to obtain review under this section.
- (c) A county assessor who dissents from the determination of an assessment or an exemption by the county board may obtain a review of the assessment or the exemption by the Indiana board.
- (d) In order to obtain a review by the Indiana board under this section, the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:
- (1) file a petition for review with the Indiana board; and
 - (2) mail a copy of the petition to the other party.
- (e) The Indiana board shall prescribe the form of the petition for review of an assessment determination or an exemption by the county board. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why the petitioner believes that the assessment determination or the exemption determination by the county board is erroneous.
- (f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:
- (1) Initiate the review.
 - (2) Prosecute the review.

CHECKLIST

- I have reviewed Form 11 RA, Form 11 CI, or Form 113.
- I have reviewed the property record card.
- If I am appealing both real and personal property assessments, I have filed separate petitions for each property.
- I have checked the type of property under appeal (real or personal) at the top of page one.
- I have completed Section I, Section II, and Section III of this petition.
- I have given specific reasons for the requested change in value in Section II of this petition.
- If this petition is being filed by an authorized tax representative, a duly executed power of attorney and a Tax Representative Disclosure statement is attached.
- I have signed this petition.
- I understand that I must submit the original and one copy of this form to the assessing official.
- If there are other related parcels currently under appeal, a listing of these parcels is attached.

Property Tax Assessment Appeals Process

FACT SHEET

Property Tax Assessment Appeals Process: (Form 130)

(This form may be used but is not required)

A taxpayer has the right to initiate an appeal of the current year's assessed valuation. The first step in the appeals process begins with written notification to the Assessor's Office. Taxpayers have 45 days from the date of the Notice of Assessment (Form 11) to file an appeal. If no Form 11 was sent, the 45 day appeal window begins from the mailing date of the tax statement or May 10th whichever is later.

Evidence to support the taxpayer's case can be in the form of a sale of the subject property, sales of comparable properties, listing prices, offers to purchase, or an appraisal prepared by a licensed appraiser. Indiana law does not require a taxpayer to submit an appraisal of the property to appeal the assessment. Indiana Tax Court has held that an appraisal properly trended to the appropriate valuation date is the best evidence; it is not the only acceptable evidence. More information about evidence for appeals is available at:

http://www.in.gov/dlgt/files/Memo_Appeals082407.pdf.

If the taxpayer and the assessing official do not agree on the resolution of all assessment issues or no informal meeting is held within 120 days after a timely filing of an appeal, the Property Tax Assessment Board of Appeals (PTABOA) must hold a hearing on the appeal within 180 days of a timely filed appeal. At the PTABOA hearing, the taxpayer may present reasons for disagreement with the assessment.

If a taxpayer is not satisfied with the decision of the PTABOA or if the PTABOA fails to hear the case within 180 days after the appeal was initiated or fails to issue a determination within 120 days after holding its hearing, the taxpayer has the right to appeal to the Indiana Board of Tax Review (IBTR) by filing a FORM 131. Taxpayers may contact the IBTR directly at (317)232-3786 or visit the IBTR website "Guide to Appeals" at <http://www.in.gov/ibtr/2330.htm>.

After being heard by the IBTR, taxpayers may also seek review by the Indiana Tax Court and, subsequently, the Indiana Supreme Court.

FACTS

FORM 130:

Form 130 may be filed to appeal subjective parts of the assessment on determinations made by an assessor's subjective judgment.

Use of Appraisals:

Indiana law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment.

Pertinent Evidence to Support a Taxpayer's Case:

- A sale of the subject property
- Sales of comparable properties
- Listing prices
- Offers to purchase
- An appraisal prepared by a licensed appraiser
- For income producing property: capitalized income and expense information

Frequently Asked Questions:

Q. How do I know if my new assessed value is correct?

A. The assessed value should reflect the amount a willing buyer would pay for the property at the time of the assessment. When a property owner receives the notice of new assessment, the best way to determine if it is accurate is to ask yourself if the property could have sold for approximately that amount.

Q. Who should I contact to initiate an appeal of the assessed value of my home?

A. The first step in the appeals process begins with written notification to your local assessing official. Appeals begin at the local level and can be appealed to the State only after being reviewed locally.

Q. When should I initiate an appeal?

A. Taxpayers have 45 days from the date of the Notice of Assessment (Form 11) to initiate an appeal. If no Form 11 is sent, the taxpayer has 45 days from the mailing date of the tax bill or May 10th, whichever is later. All requests for review must be in writing and include the taxpayers name, address, parcel number(s) being appealed, telephone number and signature.

Q. Is an appraisal required as evidence when appealing an assessment?

A. No, state law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment.

Q. What happens if the PTABOA denies my appeal and I still disagree?

A. A petitioner may appeal the PTABOA decision to the State of Indiana Board of Tax Review (IBTR). After being heard by the IBTR, taxpayers may also seek review by the Indiana Tax Court.

Q. What is the Property Tax Assessment Board of Appeals (PTABOA)?

A. Once a taxpayer has filed written notice of appeal, a preliminary conference with a County Representative will be held and all issues will be addressed. If the County Representative and the taxpayer cannot come to an agreement, the appeal is then forwarded to the PTABOA. At this point in the appeal process, a hearing is scheduled before the board and their decision is rendered from evidence and testimony given by the taxpayer and the County Representative. The Marshall County PTABOA consists of 3 voting members and the County Assessor who is not a voting member.

Q. What is the State of Indiana Board of Tax Review (IBTR)?

A. The IBTR is the state agency charged with the next level from the PTABOA for appeals. A taxpayer who disagrees with the PTABOA's determination may petition the IBTR for further review no later than 30 days from the notice of determination sent from the PTABOA decision. More information about the IBTR is available at the following link: <http://www.in.gov/ibtr/2334.htm>.

Please note: To avoid penalties, tax bills should be paid by the due date.