



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

State Form 21513 (R10 / 7-12) Prescribed by the Department of Local Government Finance

FORM 130 Assessment year under appeal MARCH 1, 20__

GENERAL INSTRUCTIONS:

- 1. Please print or type. See page four for a chart illustrating the procedure for appeal of assessment.
2. The petitioner should complete Section I, Section 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.
4. Certified tax representatives must attach a Tax Representative Disclosure statement. 50 IAC 15-5-5

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

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

SECTION I: PROPERTY & PETITIONER INFORMATION

Form section for property and petitioner information including fields for County, Township, Parcel or key number, Address of property, Legal description, Name of property owner, Telephone number of property owner, Mailing address of property owner, Name of authorized representative, Telephone number of authorized representative, and Mailing address of authorized representative.

SECTION II: REASON FOR APPEAL

Form section for reason for appeal including a table with columns Land, Improvements, and Personal Property, and various text-based questions about property use, classification, and sale history.

SECTION III: SIGNATURES

Petitioner, taxpayer, or duly authorized employee or corporate officer of the taxpayer

I certify that my entries in Section I and Section II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same.

Signature of petitioner, taxpayer, or duly authorized officer	Date of signature (<i>month, day, year</i>)
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Printed or typed name of petitioner, taxpayer, or duly authorized officer

Tax representative

I certify that the entries in Section I and Section II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and Form 11 or Form 113, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5.5.

Signature of tax representative	Date of signature (<i>month, day, year</i>)
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Printed or typed name of tax representative

Attorney representative

I certify that my entries in Section I and Section II are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date of signature (<i>month, day, year</i>)
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Printed or typed name of attorney representative

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.

FOR ASSESSING OFFICIAL USE ONLY

1. Date notice was sent to taxpayer <i>(month, day, year)</i>	2. Date petition for review was filed by petitioner <i>(month, day, year)</i>	3. Petition for review timely filed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Signature of assessor		Date of signature <i>(month, day, year)</i>
If the answer to number 3 above is "No", the assessor shall notify the petitioner that the petition was not timely filed.		

THE FOLLOWING SECTION IS FOR THE ASSESSOR / PETITIONER CONFERENCE

SECTION IV: RESULTS OF ASSESSOR / PETITIONER CONFERENCE

Before the county board holds the hearing required under IC 6-1.1-15.1 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 of 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 of the 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 IC 6-1.1-15-1 subsection (g). The county board may adopt or reject the recommendation in whole or in part.

	Land	Improvements	Personal Property
The petitioner contends that the property should be assessed at:			
The assessing official contends that the property should be assessed at:			

If no agreement can be reached, explain the reasons for disagreement. If a change in assessed value is being made, explain the reason for the change.

SIGNATURES

The values listed above and the explanation given accurately reflect my opinion regarding this property.	
Signature of assessing official	Date of signature <i>(month, day, year)</i>
Printed or typed name of assessing official	
Signature of taxpayer or authorized representative	Date of conference <i>(month, day, year)</i>
Printed or typed name of taxpayer or authorized representative	

PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R10 / 7-12)

Taxpayer has right to appeal assessment.
 a) Form 11 Notice (must file appeal within 45 days)
 b) Form 113 Notice (must file appeal within 45 days)
 c) Tax Bill (notice required but not issued, must file appeal within 45 days)
 d) May 10 Filing (notice not required)

IC 6-1.1-15-1(a)-(d)

Taxpayer files a property tax appeal with assessing official.
 With the assessing official, the taxpayer files an appeal containing the taxpayer's name, address and parcel/key number of the property, and taxpayer's address and telephone number.
 (Form 130 may be used but is not required.)

IC 6-1.1-15-1(f)

Filing of the appeal:
 1) initiates a review; and
 2) constitutes a request by the taxpayer for a preliminary informal meeting with the assessing official.

IC 6-1.1-15-1(g)

Assessing official must forward appeal to PTABOA and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. Not later than 10 days after the meeting, the assessing official must forward results of the preliminary meeting to Auditor and PTABOA¹ using Form 134.

IC 6-1.1-15-1(h)-(i)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:
 • PTABOA cancels hearing,
 • assessing official gives notice of the agreed to assessment to PTABOA, Auditor and Assessor (*if not same as assessing official*); and
 • PTABOA may change assessment.

IC 6-1.1-15-1(j)

If no agreement is reached or PTABOA does not receive Form 134 within 120 days of appeal, PTABOA must hold hearing within 180 days of filing of appeal. PTABOA must give taxpayer and official at least 30 days notice of the hearing date.*

IC 6-1.1-15-1(k)

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.³

IC 6-1.1-15-1(l)-(m)

2. IBTR = Indiana Board of Tax Review

- IBTR is a state agency with 3 commissioners appointed by the Governor.
- 2 members of IBTR must be members of one major political party, and 1 member must be a member of the other major political party.
- IBTR may appoint administrative law judges to conduct appeal hearing.

IC 6-1.5-2-1, IC 6-1.5-3-3

3. For a proceeding pending or commenced after June 30, 2012, to accurately determine market-value-in-use, a taxpayer or official may (in a proceeding concerning residential property) introduce evidence of the assessment of comparable properties in the same taxing district or within 2 miles of the taxing district, but (in a proceeding regarding non-residential property) taxpayer may introduce evidence of any comparable property but preference is given to comparable property in taxing district or within 2 miles of taxing district.

Assessor Burden of Proof: If the assessment for which a notice of review is filed increased the assessed value of the property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

IC 6-1.1-15-1(p)

1. PTABOA =
 County Property Tax Assessment Board of Appeals

• Each county must have PTABOA comprised of individuals "knowledgeable in the valuation of property."

• The County Commissioners may determine whether to have a 3 or 5 member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

• Three-Member PTABOA:

- The fiscal body appoints 1 individual who must be a certified Level II or III assessor-appraiser.
- The Board of Commissioners appoints 2 freehold members so that not more than 2 of the members may be of the same political party and so that at least 2 are residents of the county. At least 1 of the Board's appointees must be a certified Level II or III assessor-appraiser. The Board, however, may waive that requirement.

• Five-Member PTABOA:

- The Board of Commissioners appoints 3 freehold members and the county fiscal body appoints 2 members.
- At least 1 of the members appointed by the county fiscal body must be a certified Level II or III assessor-appraiser.
- The Board of the county shall appoint 3 freehold members so that not more than 3 of the 5 members may be of the same political party and so that at least 3 of the 5 members are residents of the county. At least 1 of the members appointed by the Board must be a certified Level II or III assessor-appraiser. The Board, however, may waive the requirements that one of their appointments be a Level II or III assessor-appraiser.

IC 6-1.1-28-1

• Taxpayer may request continuance at least 20 days before hearing. PTABOA must rule on continuance within 10 days of the request. Taxpayer may request action without his presence or withdraw a petition at least 8 days before the hearing. A penalty of \$50 will be assessed against the taxpayer or representative for an unexcused failure to appear at the hearing.

If the PTABOA refuses to hold a timely hearing within 180 days of filing of appeal or give notice of decision within 120 days after hearing, taxpayer may appeal to IBTR².

IC 6-1.1-15-1(o)

Taxpayer initiates an appeal with IBTR
 Taxpayer may appeal PTABOA's action to IBTR with respect to (1) assessment of taxpayer's real or personal property, (2) exemption of taxpayer's real or personal property or (3) property tax deductions. The taxpayer must file the Form 131 with the IBTR within 45 days when PTABOA's order is given to parties and must mail a copy of the petition to the other party, i.e. the assessing official. No appraisal is required by taxpayer.³

IC 6-1.1-15-3(a), (d), (f)
 IC 6-1.5-4-1

IBTR holds hearing within 9 months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within 90 days after hearing (unless extension ordered or general reassessment year). Party may request a rehearing within 15 days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h)
 IC 6-1.1-15-5(a)

Taxpayer initiates appeal with Tax Court
 A taxpayer must file a petition with the Indiana Tax Court within 45 days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination. May appeal Tax Court determination to Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

Taxpayer initiates appeal with Indiana Supreme Court
 Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)