



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

State Form 21513 (R12 / 12-15)

Prescribed by the Department of Local Government Finance

FORM 130

Assessment year under appeal

JANUARY 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 or 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

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 AND 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 ()	
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	
<i>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 interests, attach an explanation of the relationship.</i>			
<i>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.</i>			
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		
<i>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.</i>			
The requested change in assessed value is justified for the following reasons: (Give specific reasons. Do not give conclusions such as the assessment is too high.)			

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 (*month, day, year*)

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 (*month, day, year*)

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 (*month, day, year*)

Printed or typed name of attorney representative

CHECKLIST

- I have reviewed Form 11 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 are 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.

PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R12 / 12-15)

Taxpayer has right to appeal assessment.

- 1) Form 11 Notice (must file appeal within forty-five (45) days);
- 2) Form 113 Notice (must file appeal within forty-five (45) days);
- 3) Or, if notice is not given, not later than the later of: date of the tax bill (must file appeal within forty-five (45) days); or May 10 of the year.

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.)

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(f)-(g)

Assessing official must forward appeal to PTABOA¹ and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. Not later than ten (10) days after the meeting, the assessing official must forward results of the preliminary meeting to Auditor and PTABOA 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, taxpayer's representative (if any), and assessing official at least thirty (30) days notice of the hearing date.*

* Taxpayer may request continuance at least twenty (20) days before hearing. PTABOA must rule on continuance within ten (10) days of the request. Taxpayer may request action without his presence or withdraw a petition at least eight (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.

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

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 three (3) commissioners appointed by the Governor.
- Two (2) members of IBTR must be members of one major political party, and one (1) member must be a member of the other major political party.
- IBTR may appoint administrative law judges to conduct the 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 two (2) miles of the taxing district. In a proceeding regarding non-residential property, a taxpayer may introduce evidence of any relevant and comparable property, but preference is given to comparable property in the taxing district or within two (2) miles of the taxing district. The determination of whether the properties are comparable shall be made using generally accepted appraisal and assessment practices.

IC 6-1.1-15-18

1. PTABOA =

County Property Tax Assessment Board of Appeals

- Each county must have a PTABOA comprised of individuals "knowledgeable in the valuation of property."
- The County Commissioners may determine whether to have a three (3) or five (5) member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

• Three-Member PTABOA:

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

• Five-Member PTABOA:

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

IC 6-1.1-28-1

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 IBTR.²

IC 6-1.1-15-1(o)

Taxpayer initiates an appeal with IBTR

Taxpayer may appeal PTABOA's action to IBTR. The taxpayer must file Form 131 with the IBTR within forty-five (45) days of the date of PTABOA's determination 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 nine (9) months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within ninety (90) days after hearing (unless extension ordered or general reassessment year). Party may request a rehearing within fifteen (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)-(b)

Taxpayer initiates appeal with Tax Court

A taxpayer must file a petition with the Indiana Tax Court within forty-five (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)