



**PETITION FOR REVIEW OF ASSESSMENT BEFORE THE INDIANA BOARD OF TAX REVIEW**

State Form 42936 (R9 / 9-15) / IBTR Form 131  
Prescribed by the Indiana Board of Tax Review

<b>FORM 131</b>					
<b>IBTR PETITION NUMBER</b>					
----- 1 -----					
Co.	Dist.	Appeal Year	Prop. Class	Sequence	Year Filed

- INSTRUCTIONS:**
1. Complete all sections of this petition.
  2. File this petition with the:  
Indiana Board of Tax Review  
100 North Senate Avenue, Room N-1026  
Indianapolis, IN 46204
  3. Mail a copy of this petition to the other party.

**FILING INFORMATION**

Information regarding appeal procedures is available on the Indiana Board of Tax Review (IBTR) website located at [www.in.gov/ibtr](http://www.in.gov/ibtr).

**FILING DEADLINE:** This petition must be filed not later than forty-five (45) days after the Notification of Final Assessment Determination is given to the taxpayer. If the maximum time period for the county board to hold a hearing or to give notice of its determination has passed, the Petitioner may initiate an appeal to the IBTR.

**ATTACHMENTS TO THIS PETITION:** The following information must be attached to this petition.

1. A copy of the written notice, Form 130 (State Form 21513), or Form 130-Short (State Form 53958) filed to initiate this appeal.
2. A copy of the Notification of Final Assessment Determination (State Form 20916 / Form 115). The Form 115 is not required if the maximum time period for the county board to act has passed, or if there is a Standard Form Agreement (State Form 55853) waiving a determination by the county board.
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 an attorney licensed to practice law in Indiana, or a duly authorized employee or corporate officer of the taxpayer.
4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement.
5. A listing of other related parcels that are currently on appeal.

**Multiple years, multiple parcels, or multiple types of property (real and personal) require separate petitions**, except that a party may ask the IBTR for permission to file a single petition for multiple parcels where the parcels are contiguous and the issues to be appealed on each parcel are substantially similar.

**FAILURE TO FOLLOW INSTRUCTIONS:** The Petitioner must complete all sections of this petition. If the Petitioner does not comply with the instructions for completing this form, the IBTR may return the petition to the Petitioner with a description of the defect. The Petitioner will then have thirty (30) days from the date of the notice of defect to cure the defect and file a corrected petition. If the corrected petition does not comply with the instructions for completing the form, the IBTR may deny the petition.

**Type of appeal (check only one):**  Real Property  Personal Property  Deduction  Credit  Other - Explain in Section 3.

**Is this property currently under appeal with the Indiana Board of Tax Review for another tax year?**  Yes  No

**If yes, indicate year(s) and type of appeal(s):** \_\_\_\_\_

**Is this a direct appeal to the IBTR?**  Yes  No If yes, indicate the reason for appealing directly to the IBTR.

The maximum time period for the county board to act has passed.

Agreement to waive the county board determination. Standard Form Agreement (State Form 55853) must be attached.

<b>SECTION 1: PROPERTY AND PETITIONER INFORMATION</b>					
County		Township		Parcel or Key number (for real property)	
Address of property (number and street or rural route)				City	ZIP Code
Legal description provided on Form 11 or Property Record Card (for real property), or business name (for personal property)					Assessment year under appeal
Petitioner Name			Telephone Number ( )	E-mail Address	
Petitioner Address (number and street or rural route)			City	State	ZIP Code
Name of authorized representative (if different from Petitioner)			Telephone Number ( )	E-mail Address	
Address of authorized representative (number and street or rural route)			City	State	ZIP Code

<b>SECTION 2: SMALL CLAIMS OPTION</b>	
If the assessed value of the property does not exceed \$1,000,000, the petition is subject to the small claims rules. The Petitioner may elect to opt-out of the small claims rules and be subject to the more formal standard procedural rules. Before making the election, please review both the small claims rules (52 IAC 3) and the more formal standard procedural rules (52 IAC 2) available on the IBTR website.	
<input type="checkbox"/> <b>ACCEPT SMALL CLAIMS</b> _____ Initial	<input type="checkbox"/> <b>OPT-OUT OF SMALL CLAIMS</b> _____ Initial

**SECTION 3: GROUNDS FOR APPEAL**

Real Property	Year on Appeal		Prior Year	
	Land	Improvements	Land	Improvements
Original Tax Notice [Form 11]	\$	\$	\$	\$
County Board Determination [Form 115]	\$	\$	\$	\$
Petitioner's Claim	\$	\$		

<b>Personal Property</b>	Assessment of Record [Form 115]	\$	Petitioner's Claim	\$
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**For All Appeals:** Please explain in detail the basis of your belief that the assessed value is incorrect.

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**SECTION 4: OPTIONAL ELECTION OF ELECTRONIC SERVICE**

I elect to receive all notices regarding this petition by electronic mail. I understand that the electronic mail notices are considered effective in the same manner as if the notices had been sent by United States mail to the party's mailing address of record and a hard copy will not be provided.

Elect electronic service \_\_\_\_\_ Initial \_\_\_\_\_ Email address for service \_\_\_\_\_

**SECTION 5: SIGNATURES**

**PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER**

I certify that all entries on this form are accurate to the best of my knowledge and belief.

Signature of petitioner, taxpayer, or duly authorized officer	Date signed (month, day, year)
Printed or typed name of petitioner, taxpayer, or duly authorized officer	Title (please print or type)

**TAX REPRESENTATIVE**

I certify that all entries on this form are accurate to the best of my knowledge and belief. I certify that I have the authority to file this form and that I have made all necessary disclosures to my client, pursuant to 52 IAC 1-2-2

Signature of tax representative	Date signed (month, day, year)
Printed or typed name of tax representative	

**ATTORNEY REPRESENTATIVE**

I certify that all entries on this form are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed (month, day, year)
Printed or typed name of attorney representative	Attorney number

**SECTION 6: CERTIFICATE OF SERVICE**

In addition to filing this petition with the IBTR, a copy of this petition must be mailed to the Respondent. In most cases, the Respondent is the county assessor. If this petition is filed by the county assessor, then the taxpayer is the Respondent. Complete the date of service, the name and address of the party being served, the manner of service, and then sign and date.

I affirm under the penalties of perjury that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, a copy of this petition has been served on:

Name: _____	Manner of service:
Address: _____	_____ US Mail
_____	_____ Hand delivery
_____	_____ Other _____
Signature _____	Date (month, day, year) _____