

## Tax Appeal Primer: Pointers for a successful appeal.

- **File your Appeal before 45 days from the “Notice Date” on the “Notice of Assessment of Land and Structures”:** If you are late, you will lose your right to appeal. You can provide additional information for your appeal after it is filed, so be sure to file before the deadline. All supplementary documents should be submitted at the Assessor’s office as soon as possible and definitely before the PTABOA hearing.
- **Save copies for your records:** Make two copies of your appeal and all supporting documentation and have them date stamped when you turn in your appeal. Make sure you keep one copy for your records. Your Date Stamped copies are your proof that you filed an appeal.
- **Check your Exemptions:** Be sure to identify all deductions for which you are eligible. A homestead exemption can save homeowners 50% or more on their property taxes. There are also deductions for “Mortgage”, “Over 65”, “Disabled”, “Disabled Veteran” and “Veterans with Service Connected”, plus a few others.
- **Comparables:** Comparables are properties that are most similar to your property that are assessed lower. Listing Comparables in your appeal will help the assessor to understand why your property is assessed too high. Hopefully we have helped you with these comparables but if not you will have to do some research and take a copy of the list to the Assessor’s office anytime before the preliminary hearing.
- **Condition and Grade:**
  - A picture is worth a thousand words: You need to show proof of the condition of your property. Take pictures of any damages or other issues that detract from the value of the property. If you have already repaired the damages and do not have pictures of the damages. Make a list of the repairs and copies of your receipts.
  - Condition and Grade affect your assessment. The Department of Local Government Finance has provided guidelines that can be used to validate the condition and grade of your property. Check these guidelines to ensure that the Condition and Grade are correct on your property assessment.
- **Preliminary Hearing:** You should be contacted by a representative of the assessor’s office concerning a preliminary hearing. The representative will assist you in reviewing your appeal and hopefully coming up with the same assessment conclusions you proposed.
- **Appraisal:** Remember that property taxes are paid in arrears and that the assessments are based on sales from the prior 2 years. If for some reason an agreement cannot be made on the value of your property with the county representative you may want to have a professional appraiser prepare an appraisal for the year prior to the assessment year. Keep in mind that appraisals often cost \$300.00 or more so the cost of an appraisal would be cost prohibitive unless the anticipated tax savings would exceed that amount. If you have an appraisal for a refinance or line of credit from that time period, be sure to include a copy of the appraisal with your appeal.

## **Tax Appeal Primer: Pointers for a successful appeal.**

Thank you for participating in our Annual Property Assessment Appeal Help Day. We hope we provided you some useful information that help in filling out your 130 Tax Appeal form, and wish you the best of luck in getting your assessment issues resolved.

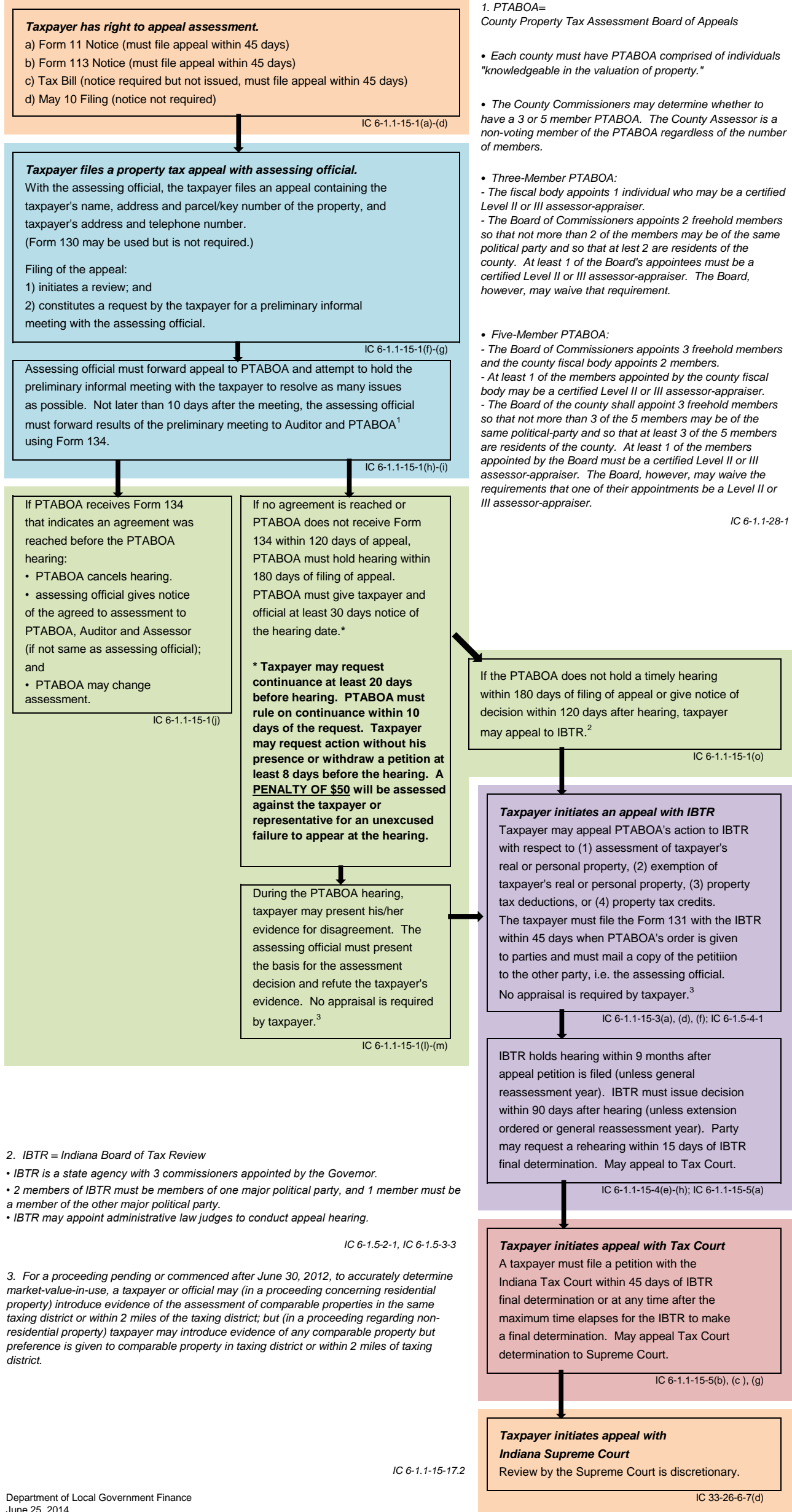
How did we do? Please let us know how we can improve Help Day Session or Tax Appeal Help Packets so that we can do a better job next year. Feel free to contact us at:

[info@forgoodgovernment.com](mailto:info@forgoodgovernment.com) or mail your comments to:

**Help Day Comments  
C/O the CDCGG  
1716 N. Wheeling Ave.  
Muncie, IN 47303**

Thank You, from the Citizens of Delaware County for Good Government.

# Procedure for Appeal of Assessment



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 may 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 may 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

## 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.



## Appeal Process Overview

### **DISCLAIMER AND SCOPE**

The following discussion broadly outlines the process for the most common property-tax appeals—appeals from local officials’ assessments. Slightly different procedures and deadlines apply in other instances, such as appeals from assessments made by the Department of Local Government Finance. For other appeal procedures, consult Indiana Code §§ 6-1.1 and 6-1.5. Click [here](#) to link to the Indiana Code.

The IBTR offers this discussion for informational purposes only and may revise its contents at any time without notice. The discussion is not intended, nor should it be construed, as a ruling on any specific appeal, and parties shall not cite it in any proceedings. The IBTR strongly advises parties to consult relevant statutes, court rules, administrative regulations, and case law to determine applicable deadlines and procedures. Relevant materials include, without limitation, Ind. Code § 6-1.1-15; Ind. Code § 6-1.5-4 and -5; 52 Ind. Admin. Code, rr. 1, 2 and 3; and the Indiana Tax Court Rules.

### **APPEALS PROCESS**

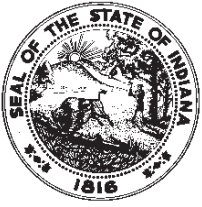
Taxpayers can resolve many disputes through discussions with local assessing officials. But in some cases, they will have to pursue an appeal to obtain relief. To do so, a taxpayer must file written notice with the local official that made the disputed assessment. And the taxpayer must file that notice within statutorily prescribed timeframes. Those timeframes are described at [Ind. Code § 6-1.1-15-1](#). The local official is statutorily required to forward that written notice to the county property tax assessment board of appeals (“PTABOA”), which will hear the taxpayer’s appeal and issue a written determination.

A taxpayer who believes the PTABOA’s determination is wrong may petition the IBTR to review that determination. The taxpayer must file his or her petition no later than 45 days after the PTABOA gives notice of its determination. If the taxpayer initiated the appeal process at the local level after June 30, 2007, he or she can appeal to the IBTR without the PTABOA having issued a determination. But the taxpayer can do so only if PTABOA failed (1) to hear the case within 180 days after the taxpayer initiated the appeal process, or (2) to issue a determination within 120 days after holding its hearing.

The IBTR will hear timely filed petitions that otherwise comply with statutory requirements. For appeals from assessments made in general-reassessment years, the IBTR must hold a hearing within one year of the petition being filed. For all other appeals, the IBTR must hold its hearing within 9 months of the petition being filed. After conducting its hearing and considering the parties’ evidence, the IBTR will issue a final determination. Once again, the IBTR must issue its determination within statutorily prescribed timeframes—9 months from the hearing for general-reassessment-year appeals, and 3 months from the hearing in all other appeals. The Board can extend those

timeframes up to 180 days. If the IBTR fails to issue a final determination within those timeframes, the petitioner may either wait for the IBTR to issue its determination or petition the Indiana Tax Court for judicial review.

A party that is dissatisfied with the IBTR's final determination may, at its option, petition for rehearing or seek judicial review. If the party seeks rehearing, it must file its petition no later than 15 days after the IBTR gives notice of its final determination. Unless the IBTR grants the petition for rehearing, that petition does not toll the time for seeking judicial review. A party seeking judicial review must follow the procedures under applicable statutes and the Indiana Tax Court's rules. Due to amendments embodied in Public Law 219-2007 (Senate Enrolled Act 287), the procedures for obtaining judicial review of IBTR determinations issued after June 30, 2007, differ significantly from those applying to IBTR determinations issued before that date.



August 2014

# Property Tax Assessment Appeals FACT SHEET

## *Property Tax Assessment Appeals Process (Form 130)* (Form 130 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 local assessing official. Taxpayers have 45 days after the date of the notice of assessment to initiate an appeal. If no notice of assessment is given, the notice of appeal must be filed not later than the later of May 10 of the tax bill year or 45 days after the date of the tax bill. In other words, if no Form 11 is issued by the county assessor for the March 1, 2013 assessment date, the 2014 tax bill serves as the notice of assessment and the deadline to file an appeal is the later of May 10 or 45 days after the date of the 2014 tax bill.

Evidence to support the taxpayer's case can be in the form of a sale of the subject property, sales of comparable properties, offers to purchase or an appraisal prepared by a licensed appraiser. Indiana law does not require a taxpayer to submit an appraisal of the subject property to appeal the assessment. While the 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. The county or township assessor has the burden of proof in an appeal where the assessment increased by more than 5% over the preceding assessment date.

If the taxpayer and the assessing official do not agree on the resolution of all assessment issues or the results of the informal meeting are not forwarded to the Property Tax Assessment Board of Appeals (PTABOA) not later than 120 days after the date of the notice of review filed by the taxpayer, the PTABOA must hold a hearing on the appeal not later than 180 days after the date of the appeal. The taxpayer may request a continuance at least 20 days before the hearing. The PTABOA must rule on the continuance no later than ten days after the date the request for a continuance is filed. The taxpayer may, at least eight days before the hearing, request that the PTABOA take action without his presence. The taxpayer may withdraw a petition at least eight days before the hearing. A PENALTY OF \$50 will be assessed against the taxpayer or his representative for failure to appear at the hearing and if the taxpayer's request for continuance, request for the PTABOA to take action without the taxpayer's presence, or withdrawal is not timely filed (a penalty may be appealed). 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 not later than 180 days after the appeal was initiated or fails to issue a determination not later than 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 "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.

Contact information is available for the Indiana Department of Local Government Finance at: <http://www.in.gov/dlgf/2338.htm>.

## *Facts*

### **Form 130:**

<https://forms.in.gov/Download.aspx?id=4816>

### **Related Memorandum:**

Indiana law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment. Memorandum on Use of Appraisals: [http://www.in.gov/dlgf/files/Memo\\_Appeals082407.pdf](http://www.in.gov/dlgf/files/Memo_Appeals082407.pdf)

### Memorandum on Penalty to Taxpayer for Not Appearing:

[http://www.in.gov/dlgf/files/120522\\_Assessment\\_and\\_Appeal\\_Changes.pdf](http://www.in.gov/dlgf/files/120522_Assessment_and_Appeal_Changes.pdf)

Appeals 101: [http://www.in.gov/dlgf/files/140725\\_FAQ\\_Assessment\\_Appeals\\_101.pdf](http://www.in.gov/dlgf/files/140725_FAQ_Assessment_Appeals_101.pdf)

### Memorandum on Legislative Changes to Procedures for Appeal of Assessment:

[http://www.in.gov/dlgf/files/090722\\_Rushenberg\\_Memo\\_Appeals\\_Process\\_and\\_PTABOA\\_Composition.pdf](http://www.in.gov/dlgf/files/090722_Rushenberg_Memo_Appeals_Process_and_PTABOA_Composition.pdf)

### **Pertinent Evidence to Support a Taxpayer's Case:**

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

Burden of proof falls to the township or county assessor if the assessment has increased by more than 5% over the previous year's assessment

### **Claim for Refund Form 17T:**

Taxpayers requesting refunds should also file a "Claim for Refund" Form 17T with the county auditor.

## 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 if the property could have sold for approximately that amount during the valuation time period. For 2014 pay 2015 property taxes, the assessment and valuation date was March 1, 2014. Sales from 2013 and the first two months of 2014 were used to determine this assessed value. A correct assessed value should reflect the amount a willing buyer would pay for the property during 2013 and the first two months of 2014.

### **Q: Who should I contact to initiate an appeal of the assessed value of my property?**

A: 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: To whom do I speak about an appeal if my township no longer has an assessor?**

A: The county assessor is responsible for all assessment duties if you do not have a township assessor. Please visit the following link to locate your local assessing official: <http://www.in.gov/dlgf/2440.htm>.

### **Q: When should I initiate an appeal?**

A: If you receive a notice of assessment (Form 11), you should initiate an appeal not later than 45 days after the date of the notice. If no Form 11 is sent, the tax bill serves as the notice of assessment and you should initiate an appeal not later than May 10 of the year or 45 days after the date of the tax bill, whichever is later.

### **Q: Do I need a Form 130 to initiate an appeal of my assessment and if not, what else can I use?**

A: You are not required to use the Form 130 to initiate an appeal. Indiana statute only requires written notification to the local assessing official. The notification should include the name of the taxpayer, the address and parcel or key number of the property, and the address and telephone number of the taxpayer.

### **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. Information about acceptable evidence to support an appeal is available at <http://www.in.gov/ibtr/2420.htm>. If the value of the subject property has increased by more than 5% over the previous assessment date, the burden of proof rests with the local assessing official.

### **Q: What happens if the Property Tax Assessment Board of Appeals (PTABOA) denies my appeal and I still disagree?**

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

### **Q: What is the PTABOA?**

A: Once a taxpayer has filed written notice of appeal, the local official is statutorily required to forward that written notice to the county PTABOA, which will hear the taxpayer's appeal and issue a written determination if the taxpayer and assessing official are unable to resolve the dispute. The board of county commissioners may determine whether to have a three or five member PTABOA. The county assessor is a non-voting member of the PTABOA regardless of the number of members. In a county with a five member PTABOA, the commissioners appoint three freehold members and the county council appoints two members. In a county with a three member PTABOA, the county council will appoint one individual and the commissioners will appoint two freehold members. See IC 6-1.1-28-1 for more information.

### **Q: What is the IBTR?**

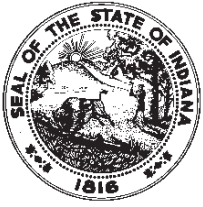
A: The IBTR is the state agency charged with hearing appeals from the PTABOA. A taxpayer who disagrees with the PTABOA's determination may petition the IBTR for further review. More information about the IBTR is available online at: <http://www.in.gov/ibtr>.

### **Q: I know my assessment is incorrect and I am filing an appeal. Do I have to pay the full amount of my tax bill, or can I wait for the results of my appeal?**

A: If you have initiated an appeal, you may pay only an amount of taxes based on the immediately preceding year's assessment pending a final determination of your appeal. If you do not pay this amount when the property tax installment is due, you will be considered delinquent and assessed penalties based on that delinquency.

For example, your property was assessed at \$200,000 this year. You file an appeal contesting this assessment. Last year your property was assessed at \$100,000. You may pay taxes based on an assessed value of \$100,000 during the pending appeal with no penalty.





March 2013

# Petition for Correction of an Error

## FACT SHEET

### *Appeal for Correction of an Error (Form 133):*

Indiana law provides two ways for taxpayers to contest the assessed value of their property. Both begin at the local level and can be appealed to the state only after being reviewed locally.

If a taxpayer believes the assessed valuation of a property is incorrect, a “subjective appeal” may be filed. This type of appeal is based on the taxpayer’s judgement as to the correct market value of the property. (For more information on this process, see the [Property Tax Assessment Appeals Process Fact Sheet](#).)

The other appeal process addresses factual matters through an “objective appeal.” For example, if a taxpayer notices that his property tax card contains an incorrect description of his property, such as a garage listed that does not exist, the objective appeal is available to correct the problem. This simple process begins with the submission of a “[Petition for Correction of Error](#)” (Form 133) to the county auditor. This form may be used to appeal objective issues such as:

- The taxes are illegal as a matter of law.
- There is a math error in computing the assessment.
- Through error or omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction as permitted by law.
- The description of the real property was in error.
- The assessment was against the wrong person.
- Taxes on the same property were charged more than one time in the same year.
- There was a mathematical error in computing the taxes or penalties on the taxes.
- There was an error in carrying delinquent taxes forward from one tax duplicate to another.

If the appeal is successful and a refund is due, the taxpayer must file a “Claim for Refund” Form 17T with the county auditor.

However, if the petition is denied, the county auditor will refer the matter to the county Property Tax Assessment Board of Appeals (PTABOA) for determination. The PTABOA then provides a copy of its determination to the petitioner and the auditor.

If the PTABOA agrees with the local officials’ denial of the petition, the taxpayer may appeal the PTABOA decision to the Indiana Board of Tax Review (IBTR). The appeal must be made not later than 45 days after the date of the notice of the PTABOA determination.

## *Facts*

### **Objective Appeal:**

*Objective issues are such things as mathematical miscalculations, factual errors or incorrect measurements.*

### **Form 133:**

<https://forms.in.gov/Download.aspx?id=4728>

### **Successful Appeal Claims for Correction of an Error:**

- *Claims may be made for up to three years of assessments with the submission of the Form 133.*
- *Taxpayers requesting refunds must also file a “Claim for Refund” form (Form 17T) available from the county auditor.*

### **Appeal Contacts:**

- Your Local Assessing Official: <http://www.in.gov/dlgf/2440.htm>
- County Property Tax Assessment Board of Appeals (PTABOA) - (*contact your county assessor.*)
- Indiana Board of Tax Review (IBTR): <http://www.in.gov/ibtr/2330.htm>
- Indiana Tax Court: <http://www.in.gov/judiciary/tax>

### **Memorandum on Legislative Changes to Procedures for Appeal of Assessment:**

[http://www.in.gov/dlgf/files/120618\\_Assessment\\_Appeals\\_101-final.pdf](http://www.in.gov/dlgf/files/120618_Assessment_Appeals_101-final.pdf)

Taxpayers may contact the IBTR directly at (317) 232-3786 or visit the IBTR website at the “Guide to Appeals” link: <http://www.in.gov/ibtr/2330.htm>.

If the petition is denied after being heard by the IBTR, the taxpayer may seek review by the Indiana Tax Court (see <http://www.in.gov/judiciary/tax/>).

### Frequently Asked Questions

**Q: What is the difference between an objective appeal and a subjective appeal?**

A: Objective issues are such things as mathematical miscalculations, factual errors, or incorrect measurements (Form 133). Subjective issues generally relate to the determination of the assessed value of a property by an assessing official (Form 130).

**Q: What can I do if all the data on my property record card are accurate but my assessment is too high (incorrect)?**

A: You may file a Form 130 if you believe your assessment is too high and does not reflect market value. Information about the appeals process is available on the DLGF website at <http://www.in.gov/dlgf/2508.htm>. A fact sheet with “Frequently Asked Questions” is located at <http://www.in.gov/dlgf/files/PropertyTaxAppealsProcess.pdf> and a flowchart of the process is available at [http://www.in.gov/dlgf/files/Flowchart\\_for\\_Appeals-final\(2\).pdf](http://www.in.gov/dlgf/files/Flowchart_for_Appeals-final(2).pdf).

**Q: Can I be refunded for a correction of an error for previous years?**

A: Claims must be filed within three years after the taxes were first due. Taxpayers requesting refunds must file a “Claim for Refund” form (Form 17T) available from the county auditor.

**Q: Where can I obtain a property tax card?**

A: Property tax cards can be obtained at the office of your local assessing official. Contact information for county officials is available online at <http://www.in.gov/dlgf/2440.htm>.

**Contact Information:**

For more information on an appeal for correction of an error, contact your county auditor. A complete listing of local government contact information is located at <http://www.in.gov/dlgf/2440.htm>.

Contact information for the Indiana Department of Local Government Finance is available at <http://www.in.gov/dlgf/2338.htm>.

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
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PHONE (317) 232-3777  
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## Frequently Asked Questions

### Assessment Appeals 101

July 28, 2014

- 1. Question: I received a Notice of Assessment (Form 11) in the mail. How do I know if my assessed value is correct?**

*Answer:* The assessed value should reflect the amount a willing buyer would pay for the property at the time of the assessment (March 1 is the assessment date. NOTE: The assessment/valuation date will change to January 1<sup>st</sup> in 2016). When a property owner receives a notice of assessment, the best way to determine if it is accurate is to question if the property could have sold for approximately that amount.

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

*Answer:* The first step in the appeals process begins with written notification to the appropriate local official. A taxpayer may elect to do one of the following and submit the appeal to the appropriate local official:

- File an Appeal Form 130 with the local assessor - <https://forms.in.gov/Download.aspx?id=4816> is for “subjective” appeals (e.g., you believe the assessed value is incorrect),
- File an Appeal Form 133 with the local assessor - <https://forms.in.gov/Download.aspx?id=4728> is for “objective” appeals (e.g., I was assessed for a fireplace, and I do not have a fireplace) or,
- Submit a written appeal (including information such as the name of the taxpayer, the property address, parcel number, contact information, etc.) to the local assessor.

A taxpayer has forty-five (45) days after the date of the notice of assessment to file an appeal. If a notice of assessment is not sent, then the taxpayer must file an appeal no later than May 10 or 45 days after the date of the tax statement (tax bill), whichever is later. Appeals begin at the local level and can be appealed to the state (Indiana Board of Tax Review) only after being reviewed locally.

### **3. I received my property tax bill and I think it is too high. What can I do?**

*Answer:* A person's property tax liability reflects the assessed value, deductions (e.g., the Homestead Standard Deduction and the Mortgage Deduction are the two most common deductions), and local government spending. Hence, the first thing a taxpayer should do is to make sure their assessment is correct. This can be done by getting a copy of their property record card from the local assessor's office to make sure all of the parcel characteristics (e.g. square footage, features like decks, detached garage, etc.) are correct. The next step is to make sure all of the deductions for which the taxpayer has applied and is eligible for are in place (see <http://www.in.gov/dlgf/2344.htm> for a list of property tax benefits). Finally, taxpayers can check with their local government officials (e.g. city, town, or county council members, etc.) about local government spending decisions.

### **4. To whom do I speak about an appeal if my township no longer has an assessor?**

*Answer:* The county assessor is responsible for all assessment duties if you do not have a township assessor. Please visit the following link to locate your local assessing official: <http://www.in.gov/dlgf/2440.htm>.

### **5. Is an appraisal required as evidence when appealing an assessment?**

*Answer:* No, state law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment. Information about acceptable evidence to support an appeal is available at <http://www.in.gov/ibtr/2420.htm>.

### **6. What is the Property Tax Assessment Board of Appeals (PTABOA)?**

*Answer:* The PTABOA is either a three or five member board comprised of individuals "knowledgeable in the valuation of property." The county commissioners determine whether to have a three or five member PTABOA. The county assessor is a non-voting member of the PTABOA regardless of the number of members. The members are appointed by the county commissioners and the county council.

### **7. So how does the appeal process work?**

*Answer:* Once a taxpayer has filed a written notice of appeal, the local assessing official is statutorily required to forward that written notice to the PTABOA and attempt to hold a preliminary meeting with the taxpayer to resolve as many issues as possible. The assessing official will forward a copy of the results of the preliminary meeting to the PTABOA. The PTABOA will review the agreement (if one is reached) and may change the assessment. If an agreement was not reached or if an informal meeting was not held, the PTABOA must hold a hearing within 180 days of the filing of the appeal. The PTABOA must give the taxpayer at least 30 days notice of the hearing date. After the hearing and a decision is rendered, the PTABOA will issue a written determination. If the taxpayer disagrees with the final determination, or the

PTABOA does not hold a timely hearing or give notice of the decision within 120 days after the hearing, the taxpayer may appeal to the Indiana Board of Tax Review (IBTR).

**8. I think my assessment is incorrect and I am filing an appeal. Do I have to pay the full amount of my tax bill or can I wait for the results of my appeal?**

*Answer:* If you have filed an appeal, you may pay an amount based on the immediately preceding year's assessment of real property if an assessment, or increase in assessment, of real property is involved. The taxes resulting must be paid when the installments come due.

**9. What if I can't attend the scheduled hearing? What is the timeframe to file a continuance?**

*Answer:* Effective July 1, 2012, the PTABOA must give at least **thirty (30)** days notice, by mail, of the date, time, and place of the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. In some situations, a taxpayer may need to request an extension of time (i.e., a continuance) because of individual circumstances (for example, the taxpayer may be waiting for some information such as an appraisal [although an appraisal is not required in the appeal process] or there may be some urgent family or work issues that must be attended to on the date scheduled for the appeal hearing). A taxpayer may request a continuance of the hearing (that is, a postponement to a later date) by filing, at least **twenty (20)** days before the hearing date, a request for continuance with the PTABOA and the county or township official with evidence supporting just cause why the PTABOA should postpone the hearing. The PTABOA must, no later than **ten (10)** days after the date the request for continuance is filed, determine whether the taxpayer has demonstrated just cause for a continuance, at which point the PTABOA either must grant or deny the taxpayer's request for continuance.

**10. Do I have to show up for the appeal hearing or can they review the information I submitted?**

*Answer:* A taxpayer may request that the PTABOA take action without the taxpayer being present and make a decision based on the evidence already submitted to the PTABOA. The taxpayer may make the request by filing it with the PTABOA and county or township official at least **eight (8)** days before the hearing date.

**11. What if I do not attend my appeal hearing? Is there a penalty?**

*Answer:* If the taxpayer or representative fails to appear at the PTABOA hearing, and the taxpayer's request for a continuance was denied, a **penalty of fifty dollars (\$50)** will be assessed against the taxpayer. The penalty will also be assessed if the taxpayer's request for a continuance, request for the PTABOA to take action without the taxpayer being present, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the IBTR or directly to the Tax Court.

**12. I filed a property tax appeal, but now I decided I do not want to pursue it. What do I need to do?**

*Answer:* A taxpayer may withdraw a petition by filing a notice of withdrawal with the PTABOA and the county or township official at least **eight (8)** days before the hearing date. As a reminder, if it is after the eight (8) days, a penalty of fifty dollars (\$50) will be assessed against the taxpayer.

**13. What is the IBTR?**

*Answer:* The IBTR is the state administrative tax appeals board. A taxpayer who disagrees with the PTABOA's determination may petition the IBTR for further review. More information about the IBTR is available at <http://www.in.gov/ibtr/2334.htm>.

**14. If I am successful in my appeal, do I get a refund and is there interest?**

*Answer:* If a taxpayer is entitled to a property tax refund or credit because an assessment is decreased, the taxpayer shall also be paid, or credited with, interest on the excess taxes that the taxpayer paid at the rate established for excess tax payments by the Department of Revenue under IC 6-8.1-10-1.

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 232-8779

## Assessment Appeals Frequently Asked Questions February 1, 2010

### How do I file an appeal?

An appeal begins at the local level when a taxpayer notifies the local assessing official – either the county assessor or township assessor – by filing an appeal form or submitting a written notice that includes the taxpayer’s name, parcel or key number, address, and the phone number of the taxpayer.

The type of form used depends on the kind of appeal the taxpayer would like to file. There are two kinds of appeals – objective and subjective.

An objective appeal should be filed to dispute issues like the square footage of the property, whether there is a basement, etc. Typically, these are physically verifiable. To file an objective appeal, the taxpayer would submit a Form 133, the Petition for Correction of an Error.

A subjective appeal should be filed to dispute issues related to whether the property’s assessed value is consistent with the property’s market value-in use. To file a subjective appeal, the taxpayer may use the Form 130. Note that the Form 130 is optional. The taxpayer may choose not to use the Form 130 and instead file a written notice that includes the taxpayer’s name, parcel or key number, address, and phone number.

### What is the deadline to file an appeal?

The deadline to file an appeal depends on whether the county sent out what is known as the “Notice of Assessment,” (e.g., Form 11). If no Form 11 is mailed, the tax bill serves as the notice of assessment.

For 2009 pay 2010 taxes, if the tax bill is mailed on April 23, 2010, the deadline to file an appeal would be June 7, 2010 if the county assessor did not send out a “Notice of Assessment”, (e.g. Form 11).

If the tax bill is mailed on a different date and no Notice of Assessment was sent, the deadline to appeal is the later of:

- May 10 of the tax billing year; or

- Forty-five (45) days after the date the tax bill is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment. IC 6-1.1-15-1(d).

If a Notice of Assessment was sent, the deadline to appeal is not later than forty-five (45) days after the date of the Notice of Assessment. IC 6-1.1-15-1(c). The day on which the notice is deposited in the U.S. mail is the day notice is given. IC 6-1.1-36-1.

For example, if the county assessor mails the notice of assessment on May 31, 2010, the taxpayer will have until July 15, 2010 to file an appeal with the assessor.

### **What happens if I miss the appeals deadline? Do I lose my chance to appeal?**

If an appeal is filed after the deadline, the taxpayer loses the ability to dispute the assessed value used to determine the tax liability for that year. However, taxpayers may still appeal the assessment to reduce the base for the following year. A change made in an assessment as a result of a successful appeal filed after the deadline becomes effective on the next assessment date. IC 6-1.1-15-1(e).

### **I have appealed my assessment. Do I still have to pay my tax bill? If yes, when are my taxes due, and how much do I pay?**

The taxpayer must pay taxes when the property tax bill comes due, even if an appeal is pending, unless the court orders that the taxpayer may withhold paying the taxes pending the outcome of the case.

If the appeal is for personal property, the individual would pay an amount that is based on the assessed value reported on the personal property return.

If the appeal is for real property, the individual would pay an amount that is based on the assessed value of the property the prior year.

In either of these cases, if the taxpayer's appeal is not successful, the taxpayer will be liable for interest and/or penalties as a result of late payment of taxes owed. (See below for more information.)

Alternately, the taxpayer may choose to pay the full amount currently owed. If the taxpayer's appeal is successful, the taxpayer would receive a credit or refund in the amount overpaid. (See below for more information.)

### **What if I lose the appeal and I haven't paid the taxes?**

If the appeal is unsuccessful and the taxpayer paid less in taxes than is ultimately due after the appeal is settled, the taxpayer will be required to pay interest on the taxes at the rate of ten percent (10%) per year from the original tax bill due date to:



- the date the taxpayer pays the tax bill; or
- the next May 10 or November 10, whichever occurs first.

**Will I have to pay late fees and penalties if I lose the appeal and haven't paid the full taxes?**

Yes. A taxpayer is subject to the late penalty in IC 6-1.1-37-10 (5% and/or 10%) if the taxpayer doesn't pay the full amount due by the next May 10 or the next November 10; whichever occurs first.

However, the late penalty is only paid if the taxpayer has not paid the amount of taxes resulting from the appeal, and the taxpayer either:

(A) received notice of the taxes the taxpayer is required to pay as a result of the appeal at least thirty (30) days before the date for payment; or

(B) voluntarily signed and filed a personal property assessment return for the taxes. 50 IAC 4.2-2-10 (e).

For example, if, on April 20, a taxpayer receives notice of the taxes he is required to pay as a result of the appeal, his payment is due November 10. The reason: the notice was **not** received at least thirty days before May 10.

But, if, on April 6, the taxpayer receives notice of the taxes he is required to pay as a result of the appeal, his payment is due May 10. The reason: the notice was received at least thirty days before May 10.

**If I paid the taxes and win the appeal, do I get a refund?**

If the taxpayer wins the appeal and the result is a lowered assessment, the taxpayer should receive a **credit** for the amount of any overpayment. The credit would appear on the next successive tax bill, if any, due in that year.

After the credit is given, if there is still money due to the taxpayer as a result of an overpayment, the taxpayer should receive a refund in that amount. IC 6-1.1-15-11(a).

**What do I have to do to receive the credit or refund if entitled to one?**

If as a result of a successful appeal, a taxpayer is entitled to receive a credit or refund, the taxpayer should contact the county auditor's office. Depending on the timing of the appeal, a taxpayer may be entitled to a credit on their tax bill, or if the taxes have been paid, a refund. The county auditor's office may initiate the refund process by sending the necessary paperwork to the taxpayer or may require the taxpayer to submit the refund paperwork (e.g. Form 17-T, see [http://www.in.gov/dlgf/files/Form\\_17T.pdf](http://www.in.gov/dlgf/files/Form_17T.pdf)).

**When should I receive the property tax refund or credit?**

A refund or credit must be issued not later than ninety (90) days after the request is received. IC 6-1.1-37-11.

If a taxpayer who is entitled to a refund or credit does *not* make a written request for the refund or credit within forty-five (45) days after the final determination of the appeal, interest shall be computed from the date on which the taxes were paid or due to the date that is forty-five (45) days after the final determination.

**Do I get interest on what I have paid in property tax if my assessment is lowered on appeal?**

Yes. The taxpayer should receive interest at the rate of four percent (4%) per annum. The interest is computed from the date on which the taxes were paid or due, whichever is later, to the date of the refund or credit.

**What if I never received notice of the amount of taxes to pay as a result of the appeal, or did not sign and file an assessment return?**

In that case, a taxpayer is to begin paying the late penalties on the May 10 following the next May 10 or on the November 10 that follows the next November 10 referred to above; whichever occurs first.

**I appealed my taxes in 2009 and my appeal was successful. However, when I received my 2010 tax bill, they had the assessed value wrong again! Why would they do that?**

A change in an assessment made as a result of an appeal filed by a taxpayer remains in effect from the assessment date for which the change is made until the next assessment date. In other words, each assessment year stands alone, so the assessed value may increase, decrease, or remain the same in the annual adjustment process from year-to-year.

However, if a taxpayer successfully appeals their assessment, and as a result of the successful appeal, the assessor changes the underlying parcel characteristics (i.e., grade, condition, etc.), those changes resulting from the successful appeal should carry-over to succeeding assessment dates *unless* there is documented evidence of a change to the property brought about by new construction, remodeling, demolition, or destruction that requires an update to those underlying parcel characteristics.

Based on the timing of when the appeal was resolved, the new value may or may not be reflected on the tax bill. The taxpayer should receive notification of the final assessed value.

**What can I do if I am not satisfied with the results of my appeal at the local level?**

A petitioner may appeal the PTABOA decision to the Indiana Board of Tax Review (IBTR). The appeal must be made within 45 days after the mailing date of the PTABOA determination, and is filed with the county auditor.

After being heard by the IBTR, taxpayers may also seek review by the Indiana Tax Court. Details on how to appeal to the Tax Court following review by the IBTR can be obtained by contacting the IBTR. Contact information for IBTR is available at [www.in.gov/ibtr](http://www.in.gov/ibtr).

If you have any additional questions, please contact Assessment Director Barry Wood at 317.232.3762 or [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov).



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## Assessment Appeals Frequently Asked Questions – Volume 2 January 4, 2011

In February 2010, the Department of Local Government Finance (“Department”) issued a set of Frequently Asked Questions regarding assessment appeals ([www.in.gov/dlgf/files/100201 - Wood Memo - Assessment Appeals Frequently Asked Questions.pdf](http://www.in.gov/dlgf/files/100201_Wood_Memo_Assessment_Appeals_Frequently_Asked_Questions.pdf)). This document is an addendum to that memo.

### **What are the limitations to the practice requirements for certified tax representatives?**

50 Indiana Administrative Code 15-5 governs practice requirements for certified tax representatives before the PTABOA or the Department. On the other hand, 52 Indiana Administrative Code 1 and 2 governs practice before the Indiana Board of Tax Review. The Department’s website includes the Tax Representative Application and applicable definitions (including a list of prohibitions concerning practice before the PTABOA or Department). (See <http://www.in.gov/dlgf/2510.htm>.)

### **What form is used to report the results of an appeal?**

Under the appeal procedures, if an informal conference is held with the taxpayer, Form 134 should be sent to the county Property Tax Assessment Board of Appeals (PTABOA) for their action. (See <https://forms.in.gov/Download.aspx?id=6842> – “Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting.”)

Form 115 would be sent after the PTABOA’s Final Assessment Determination. This may be the same as the informal conference, or the PTABOA may make a totally different determination. (See <https://forms.in.gov/Download.aspx?id=4813> – “Notification of Final Assessment Determination.”)

If the taxpayer does not agree with the PTABOA determination, they can appeal to the Indiana Board of Tax Review (“IBTR”) using Form 131 within 45 days of the mailing of the notification. (See <https://forms.in.gov/Download.aspx?id=5055> or <http://www.in.gov/ibtr/2331.htm> “Petition to the Indiana Board of Tax Review for Review of Assessment.”)

### **Can the local officials establish a separate form, in addition to the Form 114 “Notice of Hearing,” stating that the taxpayer will or will not attend five (5) days prior to meeting, and not returning the form will result in an automatic denial by the PTABOA?**

Form 114 is a notification form of the hearing, and the date of the hearing must be at least ten (10) days after the giving of the notice. (See <https://forms.in.gov/Download.aspx?id=5531> )

Great deference is given to local control, and the PTABOA could include a brief note asking the taxpayer whether or not he will attend the hearing; however, *the taxpayer cannot be required to respond and the failure to respond would not result in the automatic denial by the PTABOA.*

### **Can the appeal Forms 130, 133, and 136 be modified for online submission?**

Acceptance of online submission of forms are local decisions. The Department encourages counties to check with their county attorneys to discuss this possibility and whether IC 26-2-8 (“Acceptance and distribution of electronic records by governmental agencies”) could apply.

### **What documentation should be included with the property tax appeal?**

Under IC 6-1.1-15-1(f) the written notice (of appeal) filed by a taxpayer must include the following information:

- (1) The name of the taxpayer.
- (2) The address and parcel or key number of the property.
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Please note, however, each appeal (and year) stands on its own merits. For some, the documentation might include an appraisal (although an appraisal is not required to file an appeal or required in the appeal process), sales of comparable properties, income and expense information, etc. Taxpayers should have some documentation to substantiate why they believe the assessed value is incorrect; however, this will be a case-by-case situation. Note also, except for those situations where the assessed value increases more than 5%, the taxpayer bears the burden of establishing a “prima facie” case. (See page 1 “Burden of Proof” - [http://www.in.gov/dlgf/files/090722\\_-\\_Rushenberg\\_Memo\\_-\\_Appeals\\_Process\\_and\\_PTABOA\\_Composition.pdf](http://www.in.gov/dlgf/files/090722_-_Rushenberg_Memo_-_Appeals_Process_and_PTABOA_Composition.pdf).)

### **If a decision of an appeal is made at the state level (IBTR), and each party agrees with it, does the County Assessor or the PTABOA have to approve it?**

If an IBTR decision is rendered, and neither party seeks a rehearing or appeals the decision to the Indiana Tax Court, then the decision stands without approval of the County Assessor or local PTABOA, and the Auditor’s Office (or the Assessor’s Office, in some counties) would make the adjustment/correction at the local level. It is important to note that each appeal (and year) stands on its own merits. If by chance the assessed value in the year following an appeal in the taxpayer’s favor reverts to the prior year’s overturned assessed value or an assessed value that is substantially similar, the assessor should make sure to have substantial support for that result. Per IC 6-1.1-15-5 (b), a party may petition for judicial review by the Indiana Tax Court. IC 6-1.1-15-5(e) also grants the county assessor the authority to seek judicial review.

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Table B-1— Residential Condition Ratings (other than yard structures)

CONDITION RATING	EXPLANATION OF CHARACTERISTICS
Excellent	The structure is in like-new physical condition and has been well maintained. It has been modernized and updated and suffers from no inutilities. It is located in a premium location within the neighborhood.
Good	The structure has been maintained in better physical condition than the majority of the structures in the neighborhood and suffers from no deferred maintenance. It offers more amenities and has better utility than the majority of the structures in the neighborhood. It is in a better location within the neighborhood than the majority of structures.
Average	The structure has been maintained like and is in the typical physical condition of the majority of structures in the neighborhood. It offers the same utility as the majority of the structures in the neighborhood. It has the same location influences as the majority of structures in the neighborhood.
Fair	The structure suffers from minor deferred maintenance and demonstrates less physical maintenance than the majority of structures within the neighborhood. It suffers from minor inutilities in that it lacks an amenity that the majority of the structures in the neighborhood offer. It is in a less desirable location within the neighborhood than the majority of structures.
Poor	The structure suffers from extensive deferred maintenance. It suffers from major inutilities in that it lacks several amenities that the majority of structures in the neighborhood offer. It is in a poor location within the neighborhood.
Very Poor	Conditions in the structure render it unusable. It is extremely unfit for human habitation or use. There is extremely limited value in use and it is approaching abandonment. The structure needs major reconstruction to have any effective economic value.

### **Determining Depreciation for a Residential Structure**

- Step 1. Determine the **quality grade** of the structure.
- Step 2. Determine the **condition rating** of the structure.
- Step 3. Determine the **chronological age** (actual age) of the structure.
- Step 4. Select the depreciation chart for the assigned quality grade.
- Step 5. On this depreciation chart, correlate the chronological age of the structure with its condition rating to find the percentage amount of depreciation.
- Step 6. Enter the depreciation into the appropriate area on the property record card.





# CLAIM FOR HOMESTEAD PROPERTY TAX STANDARD / SUPPLEMENTAL DEDUCTION

State Form 5473 (R17 / 1-16)

Prescribed by the Department of Local Government Finance

FORM  
HC10

YEAR

INSTRUCTIONS: See reverse side for filing instructions.

NOTE: Telephone, Social Security, driver's license, state identification and federal identification numbers are confidential under IC 6-1.1-12-37.

### CERTIFICATION STATEMENT

I (We) \_\_\_\_\_ certify that I (we) occupied as my (our) principal place of residence or am (are) buying the following described real property under contract for which a Homestead Property Tax Standard Deduction is hereby claimed on the date this application is signed, \_\_\_\_\_ (date of signature). I (We):

- Own.  Am (are) buying under recorded contract.
- Am (are) entitled to occupy as a tenant-stockholder of a cooperative housing corporation.
- Have a beneficial interest in the trust or the right to occupy the property under the terms of a qualified personal residence trust.
- Am (are) the shareholder, partner, or member of the entity that owns the property.

### CLAIMANT'S INFORMATION

Name of claimant (legal name)		Telephone number of claimant ( )
Social Security number of claimant (last five digits)	Driver's license / Identification / Other number of claimant (last five digits) <i>(Applicable only if applicant does not have a social security number.)</i>	Issuing State
Name of claimant's spouse (legal name)		
Social Security number of claimant's spouse (last five digits)	Driver's license / Identification / Other number of claimant's spouse (last five digits) <i>(Applicable only if applicant's spouse does not have a social security number.)</i>	Issuing State

### CONTRACT RECORDED

If buying on contract, Fee Simple owner's name		
Recorder's office where contract is recorded	Record number	Page

### PROPERTY DESCRIPTION

County	Township	Taxing district (city, town, township)
Parcel number	Legal description	Is the property in question: <input type="checkbox"/> Real property <input type="checkbox"/> Annually assessed mobile home (IC 6-1.1-7)
If any portion of the residential structure or the land not exceeding one (1) acre that immediately surrounds that structure is used to produce income, describe the use and portion of the property utilized to produce income.		

### PROPERTY OWNED ELSEWHERE BY CLAIMANT

State, County, and Township	Is claimant vacating a homestead? <input type="checkbox"/> Yes <input type="checkbox"/> No
I hereby certify the above statements are true, correct, and complete.	Signature of claimant
Address of contact (number and street, city, state, and ZIP code)	Address of vacated homestead, if any (number and street, city, state, and ZIP code)

ASSESSOR USE ONLY	ASSESSED VALUE	HOMESTEAD VALUE	NON-RESIDENTIAL VALUE
Land not exceeding one (1) acre immediately surrounding residential improvements	(1)		
Other land	(2)		
Total land (line 1 plus line 2)	(3)		
Residential improvements or annually assessed mobile / manufactured home	Dwelling (4)		
	Garage (5)		
Other improvements	(6)		
Total improvements (line 4 through line 6)	(7)		
Total value (line 3 plus line 7)	(8)		
I hereby certify the above is true, correct, and complete.	Signature of Assessor	Date signed (month, day, year)	
Verifying action - Signature of Auditor		Date signed (month, day, year)	

### STANDARD DEDUCTION ALLOWANCE

20 _____ pay 20 _____ Lesser of 60% of the assessed value of the homestead or \$45,000.	\$
<i>Notwithstanding any other provision, the sum of the deductions provided in IC 6-1.1-12 to a mobile home that is not assessed as real property or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home.</i>	
Signature of Auditor	Date signed (month, day, year)

**NOTICE OF HOMESTEAD STANDARD DEDUCTION****IC 6-1.1-12-37**

The homestead standard deduction has been enacted to allow a property tax deduction for each qualified homestead. Read carefully the qualifying guidelines below:

- DEFINITIONS:** "Homestead" means an individual's principal place of residence:
1. that is located in Indiana;
  2. that:
    - a. the individual owns;
    - b. the individual is buying under a contract, recorded in the County Recorder's office, that provides that the individual is to pay the property taxes on the residence and that obligates the seller to convey title to the individual upon completion of all of the individual's contract obligations;
    - c. the individual is entitled to occupy as a tenant-stockholder (as defined in 26 USC 216) of a cooperative housing corporation (as defined in 26 USC 216);
    - d. is a residence described in IC 6-1.1-12-17.9 that is owned by a trust if the individual is an individual described in IC 6-1.1-12-17.9; or
    - e. is a residence owned by a corporation, partnership, limited liability company, or other entity and the requirements of IC 6-1.1-12-37(k) are met; and
  3. the principal place of residence consists of a dwelling and the real estate (up to one (1) acre) that immediately surrounds that dwelling.
- "Dwelling" means any of the following:
1. Residential real property improvements that an individual uses as the individual's residence, including a house or garage;
  2. A mobile home that is not assessed as real property that an individual uses as the individual's residence; or
  3. A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

**WHO MAY QUALIFY:** An individual who: owns a homestead, is buying a homestead under a recorded contract that requires the individual to pay the property taxes and that obligates the seller to convey title to the individual upon completion of all of the individual's contract obligations, or is entitled to occupy the homestead as a tenant-stockholder of a cooperative housing corporation.

A trust is entitled to the homestead standard deduction for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

1. upon verification in the body of the deed or otherwise, has either:
  - a. A beneficial interest in the trust; or
  - b. The right to occupy the real property rent free under the terms of a qualified personal residence trust created by the individual under United States Treasury Regulation 25.2702-5(c)(2);
2. otherwise qualifies for the deduction; and
3. would be considered the owner of the real property under IC 6-1.1-1-9(f) or IC 6-1.1-1-9(g).

No portion of a residential dwelling that is income-producing is eligible for the homestead standard deduction, including, but not limited to, one-half of a duplex side or rented apartment that is a part of the structure, a beauty shop or crafts shop in one or two rooms of the structure, a dry cleaners or electronics shop beneath an apartment, or an auto repair shop in the garage.

Property owned by a corporation, partnership, limited liability company, or other entity is not entitled to the homestead standard deduction unless the requirements of IC 6-1.1-12-37(k) are met.

For assessment dates after 2009, the term "homestead" includes a deck or patio, a gazebo, and certain other residential yard structures (other than a swimming pool) assessed as real property and attached to the dwelling.

- WHEN TO FILE:** **Real property**  
This application must be completed and dated in the calendar year for which the applicant desires to obtain the deduction and filed or postmarked with the county auditor on or before January 5 of the immediately succeeding calendar year. The application applies for that first year and any succeeding year for which the deduction is allowed.
- Mobile homes (IC 6-1.1-7) and manufactured homes not assessed as real property**  
This application must be filed during the twelve (12) months before March 31 of the year for which the applicant desires to obtain the deduction.

**HOW TO FILE:** Forms must be filed at the county auditor's office in the county where the homestead is located. If an individual mails this form and desires to have a file-stamped copy returned, the individual must provide a self-addressed, stamped envelope to the county auditor's office.

Only one individual or married couple may receive a homestead deduction for a particular homestead in a particular year. The portion above the "Signature of claimant" must be completed in full before the deduction will be considered.

For additional filing information, please see IC 6-1.1-12-37.

**DISALLOWANCE OF MULTIPLE CLAIMS:** The county auditor may not grant an individual or married couple a homestead deduction if:

1. for the same year, the individual or married couple claims the homestead deduction on two (2) or more different deduction applications; and
2. the applications claim the homestead deduction for different property.

If a person moves from his Indiana principal place of residence (for which he is receiving a homestead deduction) after the assessment date to a new principal place of residence later that year, the homestead deduction on the first property will stay in place for that tax cycle and the person can apply for and potentially receive a homestead deduction on the new property for that same tax cycle. For the next assessment date, the homestead deduction would be removed from the first property. See IC 6-1.1-12-37(h).

A person must actually be eligible for the deduction at the time the application is signed, meaning the property is being used as his or her principal place of residence at the time of signing.

**NOTICE OF SUPPLEMENTAL DEDUCTION****IC 6-1.1-12-37.5**

A person who is entitled to a homestead standard deduction is also entitled to receive a supplemental deduction from the assessed value of the homestead to which the standard deduction applies after the application of the standard deduction, but before the application of any other deduction, exemption, or credit for which the person is eligible.

The amount of the supplemental deduction is equal to the sum of the following:

1. Thirty-five percent (35%) of the assessed value that is not more than six hundred thousand dollars (\$600,000).
2. Twenty-five percent (25%) of the assessed value that is more than six hundred thousand dollars (\$600,000)

The county auditor is required to record and make the deduction for the person qualifying for the supplemental deduction.

The statutory limit of one-half (1/2) of the assessed value that applies to the sum of the deductions provided under IC 6-1.1-12 to a mobile home that is not assessed as real property or to a manufactured home that is not assessed as real property does not apply to the supplemental deduction.

**INELIGIBILITY PENALTY:** If an individual whose property becomes ineligible for the homestead deduction fails to file a certified statement with the county auditor notifying the auditor of the ineligibility within sixty (60) days after the date of the change, the individual is liable for the amount of the deduction allowed for that real property, plus a civil penalty equal to ten percent (10%) of the additional taxes due.



# TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (R5 / 6-16)

Prescribed by the Department of Local Government Finance

FORM 130-SHORT

Assessment year under appeal

JANUARY 1, 20\_\_\_\_

- The purpose of this form is to aid taxpayers in the filing of an appeal of an assessment.
- This form is not required to be used to file an appeal. Indiana Code 6-1.1-15-1 states that a taxpayer must file notice in writing with the township or county assessor.
- A handwritten letter would be acceptable as long as it contains the name of the taxpayer, the address and parcel number or key number of the property, and the address and telephone number of the taxpayer.
- The appeal of an assessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date. This evidence is not required to be provided at the time of filing the appeal; however, it could expedite the process if provided when available. Examples of evidence could include an appraisal, construction costs, sales information for the subject property or comparable properties, or any other information compiled according to generally accepted appraisal principles.

NOTE: Indiana law does not require a taxpayer to submit an appraisal in order to appeal an assessment.

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

SPECIAL NOTE: A holder of a tax sale certificate under IC 6-1.1-24 does not have an interest in tangible property for purposes of obtaining a review or bringing an appeal of an assessment of property under IC 6-1.1-15.

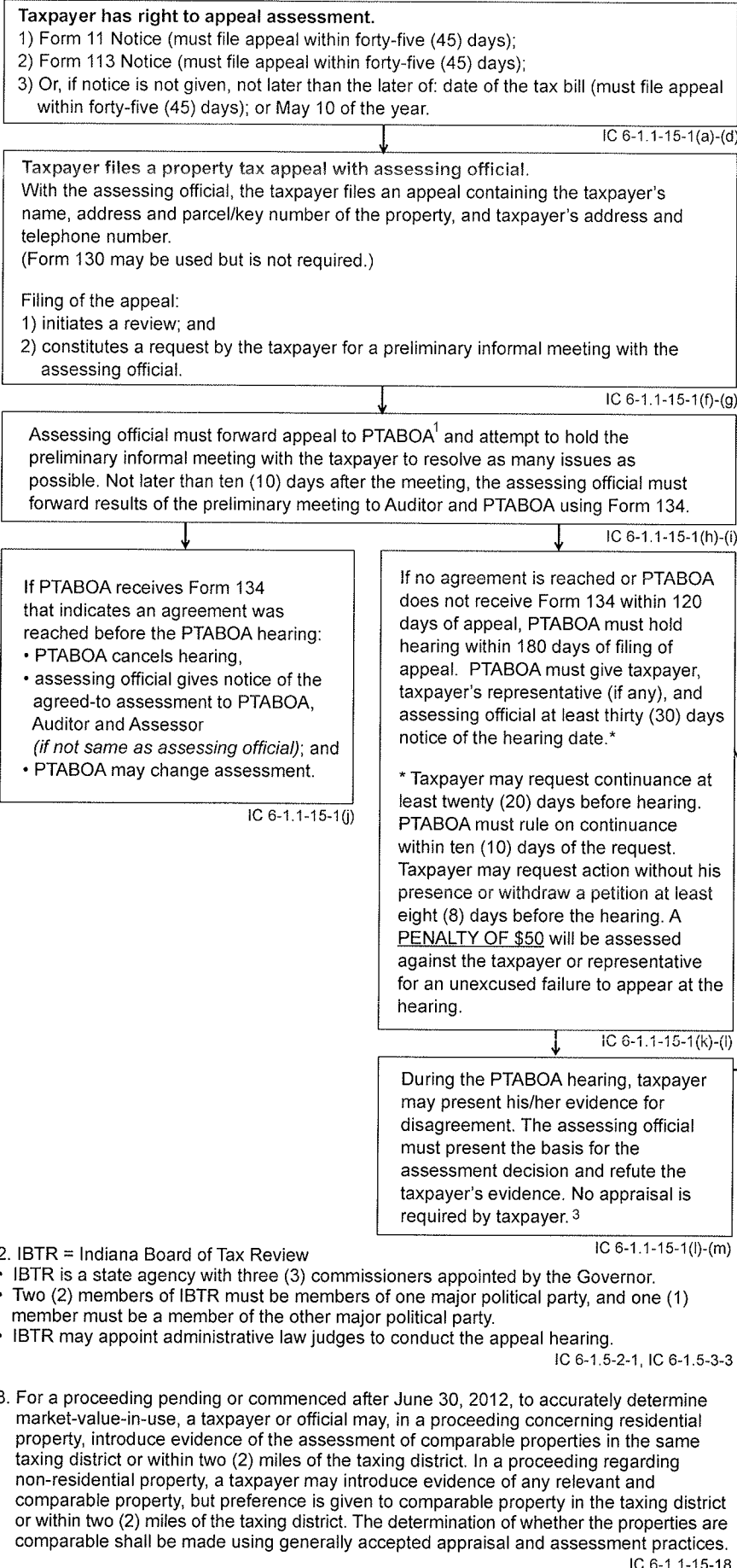
Check type of property under appeal (*check only one*):  Real  Personal

REQUIRED INFORMATION:		
SECTION I: PROPERTY & PETITIONER INFORMATION		
County	Township	Parcel or key number ( <i>for real property only</i> )
Address of property being appealed ( <i>number and street, city, state, and ZIP code</i> )		
Legal description on Form 11 or property record card ( <i>for real property</i> ), or business name ( <i>for personal property</i> )		
Name of property owner	Telephone number of property owner (       )	
Mailing address of property owner ( <i>number and street, city, state, and ZIP code</i> )		

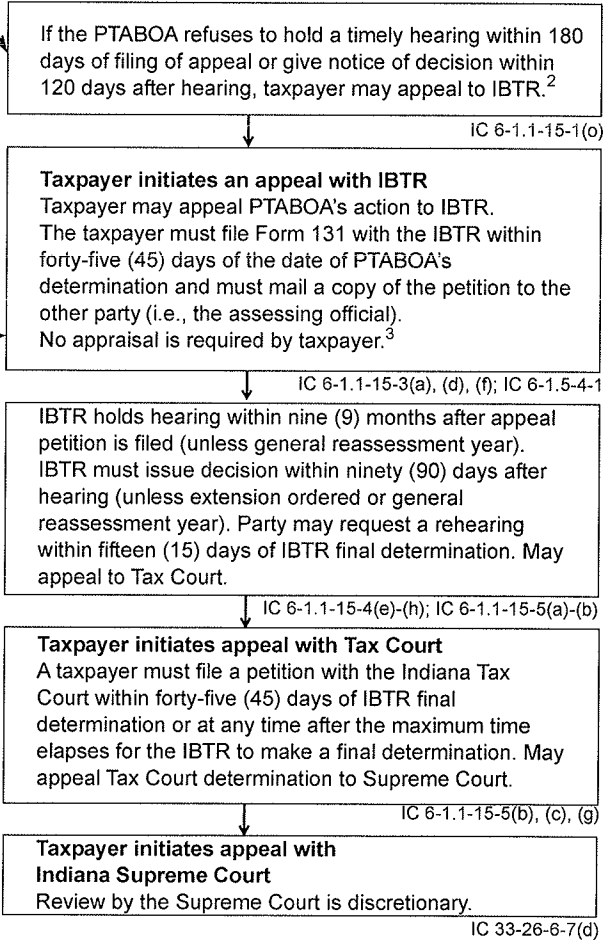
OPTIONAL INFORMATION NOT REQUIRED AT THE TIME OF FILING:			
SECTION II: REASON FOR APPEAL			
	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
<i>List attached evidence or give reasons for requested change:</i>			
-----			
-----			
-----			
-----			
Name of authorized representative ( <i>if different from owner</i> )		Telephone number of authorized representative (       )	
Mailing address of authorized representative ( <i>number and street, city, state, and ZIP code</i> )			
Signature of petitioner, taxpayer, or duly authorized officer		Date of signature ( <i>month, day, year</i> )	
Printed or typed name of petitioner, taxpayer, or duly authorized officer			

# PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 53958 (R5 / 6-16)



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



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



# PETITION FOR CORRECTION OF AN ERROR

State Form 12483 (R8 / 6-16)

Prescribed by the Department of Local Government Finance

**FORM 133**

ASSESSMENT DATE

FOR COUNTY AUDITOR'S USE ONLY				
County	District	Year	Prop. Class	Sequence
Date filed (mo., day, yr.)			Property Class	
1. Agricultural		4. Commercial		
2. Mineral Rights		5. Residential		
3. Industrial		6. Mobile Home		

**READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM**

### FILING INFORMATION

**AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY AUDITOR.**

**ERRORS THAT CAN BE CORRECTED:** Indiana Code 6-1.1-15-12 limits the use of this form. This form may only be used to correct the following types of errors:

- The taxes are illegal as a matter of law.
- There is a math error in the assessment.
- Through error of omission by any state or county officer, the taxpayer was not given a credit, exemption, or deduction permitted by law.

This form may **not** be used to correct an error on a taxpayer's personal property tax return. Instead, the taxpayer must file an amended personal property tax return under Indiana Code 6-1.1-3-7.5.

**REFUND OF TAXES:** Taxpayers asking for a refund of taxes already paid must also file a claim for refund (Form 17T) with the County Auditor.

**MULTIPLE PARCELS OR YEARS:** Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Petitioners filing for more than one year must file a separate petition for each year. Please attach a list of related parcels under appeal.

**NOTE:** A holder of a tax sale certificate under IC 6-1.1-24 does not have an interest in tangible property for purposes of obtaining a review or bringing an appeal of an assessment of property under IC 6-1.1-15.

**SPECIAL NOTE:** A taxpayer is not entitled to relief through this appeal unless the taxpayer files the appeal with the Auditor of the county in which the taxes were first paid and within three (3) years after the taxes were first due. If the County Property Tax Assessment Board of Appeals fails to issue a determination within one hundred eighty (180) days after this petition is filed with the County Auditor, the taxpayer may petition the Indiana Board of Tax Review.

### GENERAL INSTRUCTIONS

1. Please print or type.
2. The petitioner must complete Section I, Section II, and Section III of this petition.
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.
5. Notify the County Auditor of any change in your mailing address or telephone number subsequent to the filing of this petition.

**FAILURE TO FOLLOW INSTRUCTIONS:** If a taxpayer does not comply with the instructions for completing this petition, the County Auditor will notify the taxpayer of any defect in the completion of the form and will return the form to the taxpayer. The taxpayer will then have thirty (30) days from the date of notice of defect to correctly complete the form and resubmit it to the County Auditor. If the resubmitted form does not comply with the instructions for completing the form, the County Property Tax Assessment Board of Appeals will deny the petition.

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

SECTION I: PROPERTY AND PETITIONER INFORMATION			
Is this property currently under appeal for another tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, indicate year(s) and type of appeal(s): _____			
County	Township	Parcel or Key number	
Street address of property (number and street)		City	ZIP code
Legal description provided on Form 11 or Property Record Card			
Property assessed in the name of			
Name of petitioner or claimant		Area code and telephone number of petitioner or claimant (    )	
Address of petitioner or claimant (number and street)		City	State    ZIP code
Name of authorized representative		Area code and telephone number of authorized representative (    )	
Address of authorized representative (number and street)		City	State    ZIP code
Petitioner's relationship to property (if not current property owner) (for example, "property owner of record on March 1, 1999")			

**SECTION II: DESCRIPTION OF ERROR**

	Land	Improvements	Total
The property described in SECTION I is currently assessed at:	\$	\$	\$
The petitioner contends that the property should be assessed at:	\$	\$	\$

The requested change in value is justified because the following error was made:

- the taxes, as a matter of law, were illegal.
- there was a mathematical error in computing the assessment.
- through error of omission by any state or county officer, the taxpayer was not given a credit, exemption, or deduction permitted by law.

**Give specific reasons why you contend an error was made. For example, the total assessed value is greater than the sum of the land value and the improvement value. (Do not give conclusions, such as "there is a math error in the assessment.")**

**SECTION III: SIGNATURES**

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

I certify that my entries 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 signed ( <i>month, day, year</i> )
Printed or typed name of petitioner, taxpayer, or duly authorized officer	Title ( <i>please print or type</i> )

**TAX REPRESENTATIVE**

I certify that the entries above are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the 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 signed ( <i>month, day, year</i> )
Printed or typed name of tax representative	

**ATTORNEY REPRESENTATIVE**

I certify that the entries above are accurate to the best of my knowledge and belief.

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





**SECTION VI: PETITION TO THE INDIANA BOARD OF TAX REVIEW FOR CORRECTION OF AN ERROR**

**FILING INSTRUCTIONS**

If you disagree with the determination of the County Property Tax Assessment Board of Appeals, you may petition to the Indiana Board of Tax Review. To initiate a review by the Indiana Board of Tax Review, you must complete the petition below (*please print or type*) and, not later than forty-five (45) days after the date of the notice of the determination of the Property Tax Assessment Board of Appeals, file it with the Indiana Board of Tax Review and mail a copy to the County Auditor.

If you timely file but fail to comply with these instructions, the Indiana Board of Tax Review will return this form to you and notify you of the defect. You will then have thirty (30) days from the date of the defect notice to correctly complete the petition and resubmit it to the Indiana Board of Tax Review. If the resubmitted petition does not substantially comply with these instructions, the Indiana Board of Tax Review can deny the petition.

If there is any change in your address or telephone number subsequent to the filing of this petition, please notify the Indiana Board of Tax Review.

If the County Property Tax Assessment Board of Appeals fails to issue a determination within one hundred eighty (180) days after this petition is filed with the County Auditor, the taxpayer may petition the Indiana Board of Tax Review.

The petitioner hereby requests a review of a County Property Tax Assessment Board of Appeals determination by the Indiana Board of Tax Review. The County Property Tax Assessment Board of Appeals determination is incorrect for the following specific reasons:


**SECTION VII: SIGNATURES**

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

I certify that my entries 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 signed ( <i>month, day, year</i> )
Printed or typed name of petitioner, taxpayer, or duly authorized officer	Title ( <i>please print or type</i> )

**TAX REPRESENTATIVE**

I certify that the entries above are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the County Property Tax Assessment Board of Appeals determination, 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 signed ( <i>month, day, year</i> )
Printed or typed name of tax representative	

**ATTORNEY REPRESENTATIVE**

I certify that the entries above are accurate to the best of my knowledge and belief.

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



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

State Form 53626 (R / 5-15)

Prescribed by the Department of Local Government Finance

FORM 134

<b>FOR OFFICE USE ONLY</b>
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 (PTABOA) no later than ten (10) days after the preliminary informal meeting between the taxpayer and the undersigned assessing official.
2. The PTABOA 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"/> ERA - Real property (IC 6-1.1-12.1-5)
<input type="checkbox"/> Real property	<input type="checkbox"/> Rehabilitated property (IC 6-1.1-12-25.5)	<input type="checkbox"/> ERA - Vacant building (IC 6-1.1-12.1-5.3)
<input type="checkbox"/> Personal property	<input type="checkbox"/> Resource Recovery System (IC 6-1.1-12-28.5)	<input type="checkbox"/> ERA - Personal property (IC 6-1.1-12.1-5.4)
	<input type="checkbox"/> Coal, hydroelectric, or geothermal (IC 6-1.1-12-35.5)	<input type="checkbox"/> Common area exemption (IC 6-1.1-10-37.5)

**SECTION 1**

**PROPERTY & PETITIONER INFORMATION**

Assessment date: _____ 1, 20_____, payable in 20_____.	Parcel number	County	Township
Name of property owner	Telephone number (    )	E-mail address	
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 (    )	E-mail address	
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: _____ 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.*





**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>					
---	---	---	---	---	---
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.

SECTION 1: PROPERTY AND PETITIONER INFORMATION					
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

SECTION 2: SMALL CLAIMS OPTION	
<p>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.</p>	
<input type="checkbox"/> <b>ACCEPT SMALL CLAIMS</b> _____ Initial	<input type="checkbox"/> <b>OPT-OUT OF SMALL CLAIMS</b> _____ Initial





# POWER OF ATTORNEY

State Form 23261 (R8 / 4-16)

Prescribed by the Department of Local Government Finance

Please TYPE or PRINT.

Powers of attorney are governed by Indiana Code 30-5. Certified tax representatives are governed by 50 IAC 15-5. Taxpayers are strongly encouraged to review the applicable laws before creating a power of attorney.

## PART I - POWER OF ATTORNEY

### 1. Taxpayer Information (Taxpayer must sign and date this form on page 2, section 7, and have the form notarized on page 2, section 8.)

Name of taxpayer(s)

Address(es) of taxpayer(s) (number and street, city, state, and ZIP code)

Last four digits of Social Security Number (optional)  
X X X - X X - \_\_\_\_\_

Employer identification number (optional)

Telephone number  
( )

The above named taxpayer does hereby appoint the following representative(s) as attorney(s) in fact:

### 2. Representative Information (Representative must sign and date this form on page 2, Part II.)

Name of representative

Address of representative (number and street, city, state, and ZIP code)

Telephone number  
( )

Fax number  
( )

Check if:  
 New address  New telephone number

Name of representative

Address of representative (number and street, city, state, and ZIP code)

Telephone number  
( )

Fax number  
( )

Check if:  
 New address  New telephone number

to represent the taxpayer(s) for the following matters before the:

Department of Local Government Finance  Indiana Board of Tax Review  \_\_\_\_\_ County Property Tax Assessment Board of Appeals

### 3. Tax Matters

Type of Tax (real property, personal property)	Tax Form Number (130,131,133,17T, etc.)	Year(s) or Period(s)

Expiration date of this power of attorney (month, day, year)  
(Optional, but recommended; this section to be completed by taxpayer.)

Check this box if the representative is authorized to represent the taxpayer regarding all tax forms for all years or periods.

### 4. Acts Authorized:

The representative(s) is/are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in section 3, including the authority to sign any agreements, consents, or other documents.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

### 5. Notices, Communications, and Refund Checks:

Notices and other communications will be sent to the first representative listed in section 2.

If you also want the second representative listed to receive such notices and communications, check this box.

State the address to which any refund checks should be mailed (number and street, city, state, and ZIP code):

Please note that by statute, refunds are issued to the party that paid the taxes.

### 6. Retention / Revocation of Prior Power(s) of Attorney:

The filing of this power of attorney automatically revokes all earlier power(s) of attorney with the \_\_\_\_\_ County Property Tax Assessment Board of Appeals, Department of Local Government Finance, or Indiana Board of Tax Review for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check this box.

You must attach a copy of any power of attorney you wish to remain in effect.

**7. Signature of Taxpayer:**

If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**The following applies if the authorized representative is a Certified Property Tax Representative pursuant to 50 IAC 15-5-5:**

I understand that by authorizing \_\_\_\_\_ to serve as my Certified Property Tax Representative, I am aware of and accept the possibility that the property value may increase as a result of filing an administrative appeal with the Property Tax Assessment Board of Appeals, and that I may be compelled to appear at a hearing before the Property Tax Assessment Board of Appeals or the Department of Local Government Finance.

I further understand that the Certified Property Tax Representative is not an attorney and may not present arguments of a legal nature on my behalf.

Unless otherwise stated on this line, this power of attorney is effective upon the date of my signature. \_\_\_\_\_

**If this power of attorney is not signed, dated and notarized, it will be returned.**

Signature of taxpayer		Date of signature (month, day, year)
Printed name of taxpayer	Title (if applicable)	
Signature of taxpayer		Date of signature (month, day, year)
Printed name of taxpayer	Title (if applicable)	

**8. Notarization**

STATE OF \_\_\_\_\_

SS:

COUNTY OF \_\_\_\_\_

Before me, a notary public in and for said state and county, personally appeared, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the taxpayer(s) or a person duly authorized to sign for and on behalf of the taxpayer(s), who acknowledged the execution of this Power of Attorney as the voluntary act and deed of the taxpayer(s).

Signature of notary public	County of residence
Typed or printed name of notary public	Date commission expires (month, day, year)

**PART II - DECLARATION OF REPRESENTATIVE**

Under penalties of perjury, I declare that:

- i am aware of the statutes, rules and regulations applicable to the matters specified in section 3;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:

- a. A Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below. (Note that a Certified Public Accountant who is not also a Certified Tax Representative may only represent a client in a matter that relates to personal property.)
- b. A Certified Tax Representative pursuant to 50 IAC 15-5.
- c. A permanent full-time employee of the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) who is the subject of the appeal.
- d. An attorney who is a member in good standing of the Indiana bar or a person who is a member in good standing of any other state bar and who has been granted leave by the appropriate court to appear pro hac vice.

**If this declaration of representative is not signed and dated, the power of attorney will be returned.**

DESIGNATION (insert above letter - a, b, or c)	JURISDICTION (state, etc.) OR ENROLLMENT CARD NUMBER	SIGNATURE	DATE (month, day, year)





**INDIANA PROPERTY TAX BENEFITS**

State Form 51781 (R12 / 1-16)  
 Prescribed by the Department of Local Government Finance

**THIS FORM MUST BE PRINTED ON GOLD OR YELLOW PAPER.**

Listed below are certain deductions and credits that are available to reduce a taxpayer's property tax liability. Taxpayers may claim these benefits by filing the appropriate application with the auditor in the county where the property is located. The mortgage deduction application may alternatively be filed with the recorder in the county where the property is situated. If an application is mailed, it must be postmarked on or before the last day for filing.

An approved deduction will appear on the tax bill the year following the assessment date. For additional information on these and other deductions, please consult IC 6-1.1.

DEDUCTION (Indiana Code Cite)	MAX AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS**
<p><b>Homestead Standard Deduction</b> (6-1.1-12-37)</p>	<p>The lesser of:            1) 60% of the assessed value of the eligible property; or            2) \$45,000.</p>	<p>1) Residential real property improvements (including a house or garage) located in Indiana that an individual uses as the individual's principal residence, including a mobile or manufactured home not assessed as real property;            2) On the assessment date (January 1 for real property starting in 2016; January 1 for personal property mobile homes starting in 2017 (January 15 for personal property mobile homes in 2016)) or any date in the same year after an assessment date when an application is filed, one of the following must be true: (a) applicant owns; is buying under a contract that provides that the applicant is to pay the property taxes and that obligates the owner to convey title to the individual when the individual completes his contractual obligations; or applicant is entitled to occupy property as a tenant stockholder of a cooperative housing corporation; (b) applicant is an individual as described in IC 6-1.1-12-17.9 and the residence is owned by a trust as described in IC 6-1.1-12-17.9; or (c) applicant is a corporation, partnership, limited liability company or other entity and the requirements of IC 6-1.1-12-37(k) are met;            3) Consists of dwelling (and those structures such as decks, patios, and gazebos attached to the dwelling) and real estate not to exceed one acre surrounding the dwelling;            4) One standard deduction per married couple or individual (spouses who each independently own and maintain separate homesteads in different states may each be able to have a homestead deduction [see IC 6-1.1-12-37(n)]);            5) Where a person or married couple moves from one homestead after the assessment date to another homestead in the same tax cycle, the person or married couple may be able to receive a homestead deduction on both properties for just that tax cycle (see IC 6-1.1-12-37(h));            6) Even if, as of the assessment date, the land is vacant or the dwelling incomplete, the property may still qualify for a homestead deduction (see IC 6-1.1-12-37(p));            7) With respect to real property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of the year for which the deduction is sought.  <i>An individual who changes the use of his homestead property and fails to file a certified statement with the auditor of the county notifying the county of the change of use within 60 days after the date of the change is liable for the amount of the deduction he was allowed for that real property, plus a civil penalty equal to 10% of the additional taxes due.</i>            NOTE: A change in use of or title to a property may disqualify it for a homestead deduction or require the deduction to be re-filed.</p>	<p>Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Standard Deduction and Supplemental Homestead Deduction.</p>	<p>None.</p>

**INDIANA PROPERTY TAX BENEFITS**

DEDUCTION (Indiana Code Cite)	MAX AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS**
<p><b>Supplemental Homestead Deduction</b> (6-1.1-12-37.5)</p>	<p>Equal to the sum of the following:                      1) 35% of the homestead assessed value after the standard deduction has been applied that is less than \$600,000;                      2) 25% of the homestead assessed value after the standard deduction has been applied that is more than \$600,000.</p>	<p>An individual who is entitled to a homestead standard deduction from the assessed value of property under IC 6-1.1-12-37 also is entitled to receive a supplemental homestead deduction from the assessed value of the homestead to which the standard deduction applies after the application of the standard deduction but before the application of any other deduction, exemption, or credit for which the individual is eligible.</p>	<p>Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Standard Deduction and Supplemental Homestead Deduction.</p>	<p>This deduction must not be considered in applying the limits in IC 6-1.1-12-40.5, which states that the sum of the deductions provided to an annually assessed personal property mobile home or manufactured home may not exceed one-half of its assessed value.</p>
<p><b>Solar Energy Heating or Cooling Systems</b> (6-1.1-12-26)  <b>Solar Power Device</b> (6-1.1-12-26.1)  <b>Wind Power Device</b> (6-1.1-12-29)  <b>Hydroelectric Power Device</b> (6-1.1-12-33)  <b>Geothermal Device</b> (6-1.1-12-34)                      (See also IC 6-1.1-12-27.1, 30, and 35.5.)</p>	<p><b>Solar Energy System:</b> Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.  <b>Solar Power Device, Wind, Hydroelectric, and Geothermal:</b> Assessed value of property with the device less the assessed value of the property without the device.  <b>Solar Power Device assessed as distributable or personal property:</b> Assessed value of the device.</p>	<p>1) Applicant must own or be buying under contract the real property, mobile or manufactured home not assessed as real property or solar power device (or be leasing the real property from the real property owner and be subject to assessment and property taxation with respect to the solar power device) on the date the application is filed;                      2) Real property or mobile home not assessed as real property is equipped with a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device (and for purposes of the solar power device deduction, the real property is equipped with a solar power device that is assessed as a real property improvement);                      3) With respect to real property or a solar power device assessed as distributable or personal property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to a mobile home not assessed as real property, file during the 12 months before March 31 of each year for which the deduction is sought. With respect to geothermal and hydroelectric deductions, an application must be filed annually, even for real property. However, a person who receives a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device deduction for a particular year and remains eligible for the deduction for the following year is not required to re-apply for the deduction.</p>	<p><b>Solar Energy System/Solar Power Device:</b> Sales Disclosure Form 46021 or State Form 18865.  <b>Wind:</b> Sales Disclosure Form 46021 or State Form 18865.  <b>Hydroelectric:</b> Sales Disclosure Form 46021 or State Form 18865 and Indiana Department of Environmental Management (IDEM) certification, which may be obtained by mailing a copy of the state form to IDEM, 100 N. Senate Ave., Room 1255, Indianapolis, IN 46204.  <b>Geothermal:</b> Sales Disclosure Form 46021 or State Form 18865 and IDEM certification, which may be obtained by mailing a copy of the state form to IDEM, 100 N. Senate Ave., Office of Water Quality, Room 1255, Indianapolis, IN 46204.</p>	<p>A person may claim these deductions with all other deductions EXCEPT the Over 65 Deduction.</p>

# INDIANA PROPERTY TAX BENEFITS

DEDUCTION (Indiana Code Cite)	MAX AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS**
<p><b>Mortgage</b> (6-1.1-12-1, 2)</p>	<p>The lesser of: 1) \$3,000; 2) balance of mortgage or contract indebtedness (including home equity line of credit) on assessment date; or 3) one-half of the total assessed value of the property.</p>	<p>1) Applicant must be resident of Indiana; 2) On the date the application is filed, applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property. The mortgage, contract, or memorandum (including a home equity line of credit) must be recorded in the county recorder's office; 3) Property located in Indiana; 4) With respect to real property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought; 5) Contract buyer must submit copy of recorded contract or recorded memorandum of contract containing a legal description with the first application filed for this deduction.</p>	<p>State Form 43709.  Applications may be filed with either the auditor or recorder in the county where the property is situated.  <b>Note:</b> A new application must be filed whenever a loan is refinanced.</p>	<p>None.</p>
<p><b>Over 65</b> (6-1.1-12-9, 10.1)</p>	<p>The lesser of: 1) one-half of the assessed value of the property; or 2) \$12,480.  <b>Note:</b> If any of the applicant's joint tenants or tenants in common (other than a spouse) are not at least 65, the deduction allowed must be reduced.</p>	<p>1) Applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed; 2) Applicant is at least 65 on or before December 31 of the year preceding the year in which the deduction is claimed; 3) Applicant and any joint tenants or tenants in common other than a spouse reside on/in the real property or mobile or manufactured home; 4) Combined adjusted gross income in year preceding year in which application is signed does not exceed \$25,000; 5) Applicant has owned or has been buying under contract the real property or mobile home or manufactured home for at least one year before claiming the deduction; 6) Assessed value of property does not exceed \$182,430; 7) Surviving, un-remarried spouse at least 60 on or before December 31 of the year preceding the year in which the deduction is claimed if deceased was 65 at the time of death may qualify; 8) Individual may not be denied the deduction because the individual is absent from the real property or mobile or manufactured home while in a nursing home or hospital; <b>(NOTE that if the property is converted into a rental property, it no longer qualifies as the individual's residence.)</b> 9) With respect to real property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought.</p>	<p>State Form 43708.  Internal Revenue Service Form 1040 for the previous calendar year. This requirement includes submitting the 1040 for the applicant and all co-owners.</p>	<p>A person may not claim any other deductions besides the Mortgage and Homestead Deductions (and Fertilizer Storage Deduction under IC 6-1.1-12-38).  If real property, a mobile home, or a manufactured home is owned by: 1) tenants by the entirety; 2) joint tenants; or 3) tenants in common; only one Over 65 Deduction may be allowed.</p>
<p><b>Over 65 Circuit Breaker Credit</b> (6-1.1-20.6-8.5)</p>	<p>Prevents property tax liability on qualified homestead property from increasing by more than 2% over the previous year's tax liability.</p>	<p>1) Applicant qualified for homestead standard deduction in preceding calendar year and qualifies in current year (or is an eligible surviving spouse); 2) For applicant who files single return, adjusted gross income cannot exceed \$30,000; for applicant who files a joint return with spouse, adjusted gross income cannot exceed \$40,000; in year preceding year in which application is signed; 3) Applicant is or will be at least 65 on or before December 31 of the calendar year immediately preceding the current calendar year; 4) Gross assessed value of the homestead on the assessment date is less than \$160,000; 5) File in same manner as for Over 65 Deduction.</p>	<p>State Form 43708.  Internal Revenue Service Form 1040 for the previous calendar year for applicant and spouse.</p>	<p>None.</p>

**INDIANA PROPERTY TAX BENEFITS**

DEDUCTION (Indiana Code Cite)	MAX AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS**
<p><b>Blind or Disabled Person</b> (6-1.1-12-1.1, 12)</p>	<p>\$12,480</p>	<p>1) <b>Blind:</b> Applicant is blind as defined in IC 12-7-2-21(1); or  <b>Disabled:</b> Applicant is "disabled" if he is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months;                  2) The real property or mobile or manufactured home not assessed as real property is principally used and occupied by the applicant as the applicant's residence;                  3) Applicant must own or be buying under contract the real property or mobile or manufactured home on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office);                  4) Applicant's taxable gross income does not exceed \$17,000 in the year prior to the year in which the deduction is claimed;                  5) With respect to real property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought.</p>	<p><b>Blind</b>                      State Form 43710.                      Proof of Blindness: The records of the Division of Family Resources or the Division of Disability and Rehabilitative Services or the written statement of a physician who is licensed by this State and skilled in the diseases of the eye or of a licensed optometrist.  <b>Disabled</b>                      State Form 43710.                      Proof of Disability: Proof that applicant is eligible to receive disability benefits under the federal Social Security Act. However, an applicant with a disability not so covered must be examined by a physician under the same standards as used by the Social Security Administration.</p>	<p>A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction.</p>
<p><b>Totally Disabled Veteran or Veteran at Least 62 with Disability of 10% or More</b> (6-1.1-12-14, 15)</p>	<p>\$12,480*</p>	<p>1) Applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office);                  2) Applicant served in U.S. military service for at least 90 days and was honorably discharged;                  3) Applicant is either totally disabled or at least 62 with at least 10% disability;                  4) Assessed value of applicant's tangible property is not greater than \$143,160;                  5) With respect to real property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought;                  6) Surviving spouse of a veteran may receive this deduction if the veteran satisfied the above eligibility requirements at the time of death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.</p>	<p>State Form 12662.                      Pension Certificate or Award of Compensation from VA or IDVA; or Certificate of Eligibility issued by IDVA.                      Surviving spouse must provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the eligibility requirements.</p>	<p>A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction.</p>

# INDIANA PROPERTY TAX BENEFITS

DEDUCTION (Indiana Code Cite)	MAX AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS**
<p>Veteran with Service-Connected Disability (6-1.1-12-13, 15)</p>	<p>\$24,960*</p>	<p>1) Applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office);</p> <p>2) Applicant received an honorable discharge after serving in U.S. military or naval forces during any of its wars;</p> <p>3) Applicant has service-connected disability of at least 10%;</p> <p>4) With respect to real property, complete and sign application on or before December 31 and file on or before the following January 5, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought;</p> <p>5) Surviving spouse of a veteran may receive this deduction if the veteran satisfied the above eligibility requirements at the time of death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.</p>	<p>State Form 12662.</p> <p>Pension Certificate or Award of Compensation from VA or IDVA; or Certificate of Eligibility issued by IDVA.</p> <p>Surviving spouse must provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the eligibility requirements.</p>	<p>A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction and Surviving Spouse of WW I Veteran Deduction.</p>
<p>Surviving Spouse of World War I Veteran (6-1.1-12-16, 17)</p>	<p>\$18,720*</p>	<p>1) Surviving spouse must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office);</p> <p>2) Applicant is surviving spouse of person who served in the U.S. military before November 12, 1918;</p> <p>3) Deceased spouse received an honorable discharge.</p>	<p>State Form 12662.</p> <p>VA-issued proof of service and honorable discharge.</p>	<p>A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction and Veteran with Service-Connected Disability Deduction.</p>

\*Any unused portion of the deduction may be applied to personal property taxes and then to excise taxes for either a motor vehicle (IC 6-6-5-5) or an aircraft (IC 6-6-6-5).

NOTE: For registration years beginning after December 31, 2013, IC 6-6-5-5.2 enables veterans who do not own or are not buying property under contract (or their surviving spouses) to receive a credit toward vehicle excise taxes if they otherwise satisfy the requirements for a veteran deduction under IC 6-1.1-12-13, 14, or 16. The amount of the credit that may be claimed is equal to the lesser of the amount of the excise tax liability for the individual's vehicle or \$70. This credit must be claimed on a form prescribed by the Bureau of Motor Vehicles. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, 14, or 16.

**Special note regarding members of the armed forces:**

Pursuant to IC 6-1.1-12-3 and 4, an individual who is a member of the United States armed forces and is away from the county of his or her residence as a result of military service and thus misses the deadline for filing a mortgage deduction application may file the application during the year following the year in which the individual is discharged from military service. The individual must file a proper application with the auditor of the county in which the real property is located. The application must specify the particular year, or years, for which the deduction is claimed. The individual must attach to the application an affidavit that states the facts concerning the individual's absence as a member of the United States armed forces.

Effective July 1, 2014, active military personnel transferred to a location outside of Indiana may be able to retain their homestead deduction during their absence. See IC 6-1.1-12-37(s) for more information.

\*\* The sum of the deductions applied to a mobile home or a manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile home or manufactured home (see IC 6-1.1-12-40.5). This restriction does not apply to the Supplemental Homestead Deduction.

Deduction application forms are available at the county auditor's office or at <http://www.in.gov/dlsf/2344.htm>.

By signing below, customer acknowledges receipt of the Indiana Property Tax Benefits Form.

Customer Verification Signature:

Name (please print):

Date (month, day, year):

