

## 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.

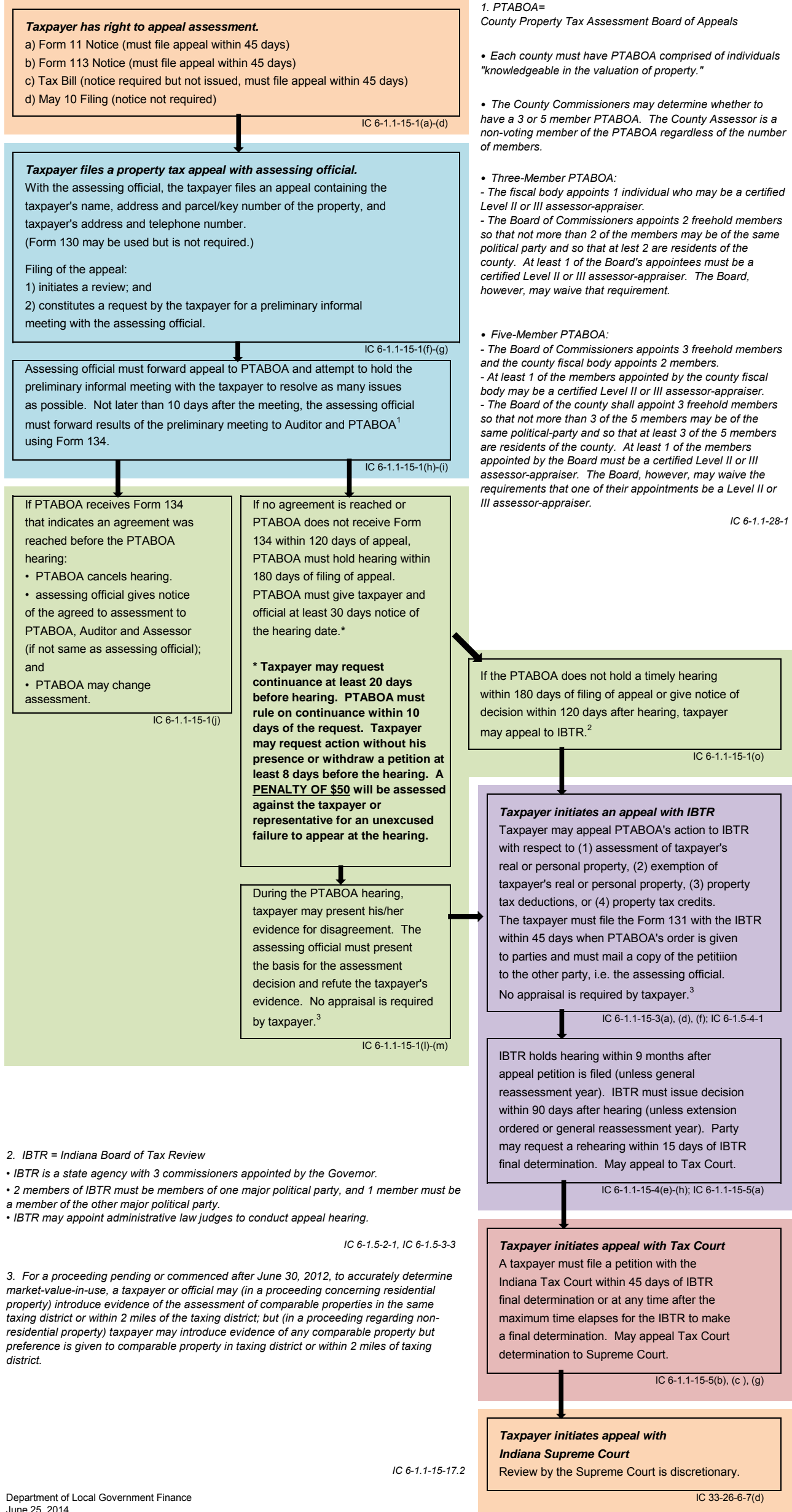
A taxpayer who believes the PTABOA’s determination is wrong may petition the IBTR to review that determination. The taxpayer must file his or her petition no later than 45 days after the PTABOA gives notice of its determination. If the taxpayer initiated the appeal process at the local level after June 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.

# 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

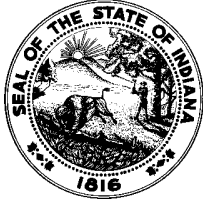
3. For a proceeding pending or commenced after June 30, 2012, to accurately determine market-value-in-use, a taxpayer or official may (in a proceeding concerning residential property) introduce evidence of the assessment of comparable properties in the same taxing district or within 2 miles of the taxing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

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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(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

## 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.

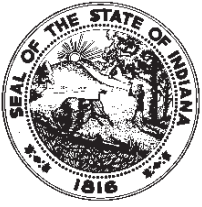
**13. What is the IBTR?**

*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.





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



# TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (R3 / 7-14)

Prescribed by the Department of Local Government Finance

FORM 130-SHORT

Assessment year under appeal

MARCH 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.**

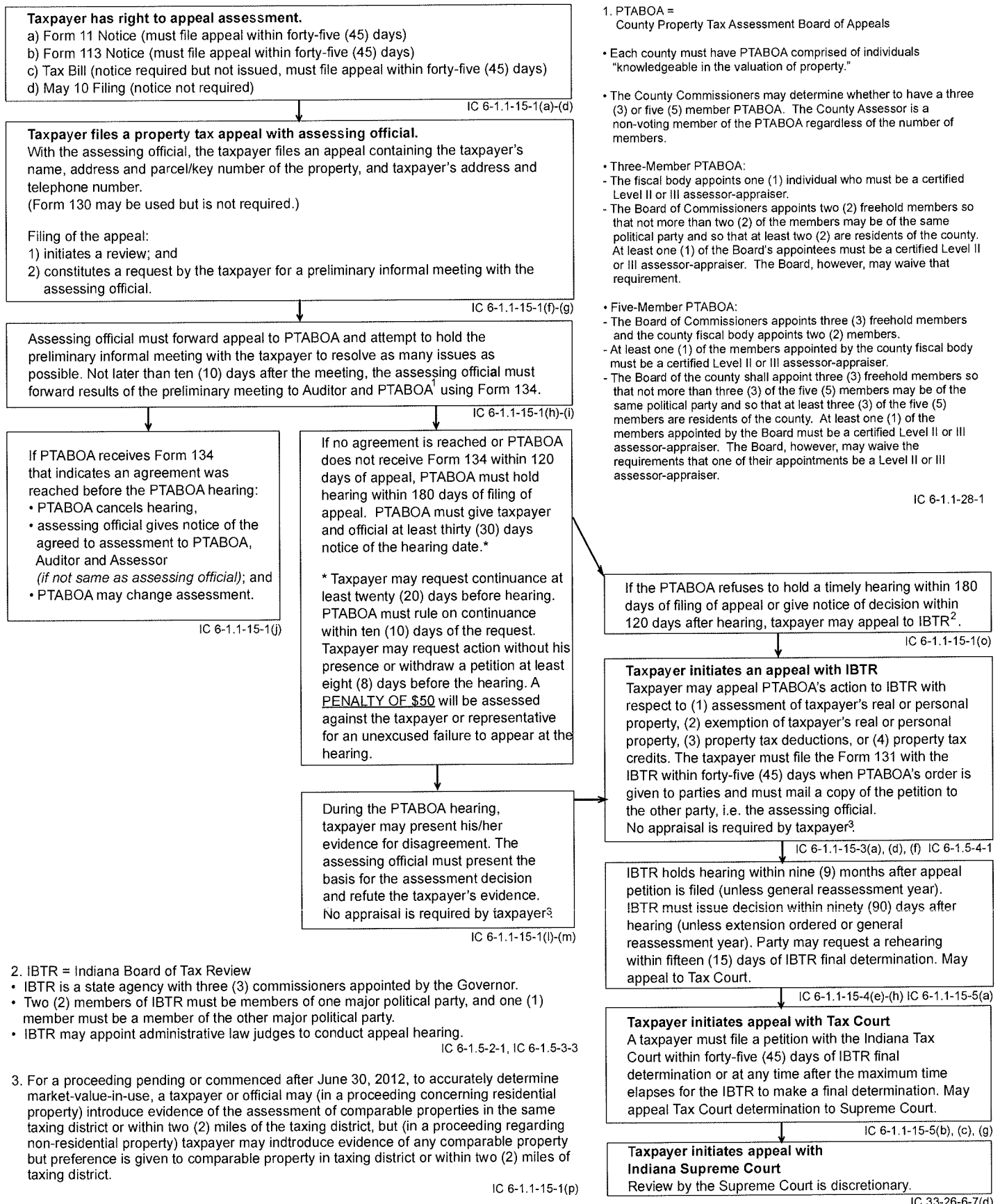
Check type of property under appeal (*check only one*):  Real  Personal

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>			
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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 (R3 / 7-14)



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 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 fiscal body appoints one (1) individual who must be a certified Level II or III assessor-appraiser.
    - The Board of Commissioners appoints 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 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 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 must be a certified Level II or III assessor-appraiser.
    - The Board of the county 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 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

IC 6-1.1-15-1(o)

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

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

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

IC 33-26-6-7(d)

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 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, 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 two (2) miles of taxing district.
- IC 6-1.1-15-1(p)



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

State Form 21513 (R11 / 7-14) Prescribed by the Department of Local Government Finance

FORM 130
Assessment year under appeal
MARCH 1, 20\_\_

GENERAL INSTRUCTIONS:

- 1. Please print or type. See page four for a chart illustrating the procedure for appeal of assessment.
2. The petitioner should complete Section I, Section II, and Section III of this form.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney unless the representative is a duly authorized employee or corporate officer of the taxpayer.
Is a power of attorney attached? [ ] Yes [ ] No
4. Certified tax representatives must attach a Tax Representative Disclosure statement. 50 IAC 15-5-5

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

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

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

SECTION II: REASON FOR APPEAL
Table with columns: Land, Improvements, Personal Property
The property described in Section I is currently assessed at:
The petitioner contends that the property should be assessed at:
Present use for the property
Use for which property was designed
Classification of property (commercial, residential, etc.)
Was property sold in the last three years? [ ] Yes [ ] No
If yes, date of sale (month, day, year)
Sale price
If the property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence, if available.
If buyer and seller were or are related, or had any common business interests, attach an explanation of the relationship.
If the property was not sold but was listed for sale in the past three years, attach a copy of the listing agreement or other available evidence.
Do you intend to present the testimony or report of a professional assessor / appraiser? [ ] Yes [ ] No
Is the property valued higher than comparable properties? [ ] Yes [ ] No
If yes, attach the owner's name and address of each comparable property and explain how the property is comparable to the property being appealed.
The requested change in assessed value is justified for the following reasons: (Give specific reasons. Do not give conclusions such as the assessment is too high.)

**SECTION III: SIGNATURES**

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

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

Signature of petitioner, taxpayer, or duly authorized officer

Date of signature (*month, day, year*)

Printed or typed name of petitioner, taxpayer, or duly authorized officer

**Tax representative**

I certify that the entries in Section I and Section II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and Form 11 or Form 113, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5-5.

Signature of tax representative

Date of signature (*month, day, year*)

Printed or typed name of tax representative

**Attorney representative**

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

Signature of attorney representative

Date of signature (*month, day, year*)

Printed or typed name of attorney representative

**CHECKLIST**

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

**FOR ASSESSING OFFICIAL USE ONLY**

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

**THE FOLLOWING SECTION IS FOR THE ASSESSOR / PETITIONER CONFERENCE**

**SECTION IV: RESULTS OF ASSESSOR / PETITIONER CONFERENCE**

Before the county board holds the hearing required under IC 6-1.1-15.1, the assessing official shall attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. Not later than ten (10) days after the meeting, the assessing official shall forward to the county auditor and county board the results of the meeting.

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

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

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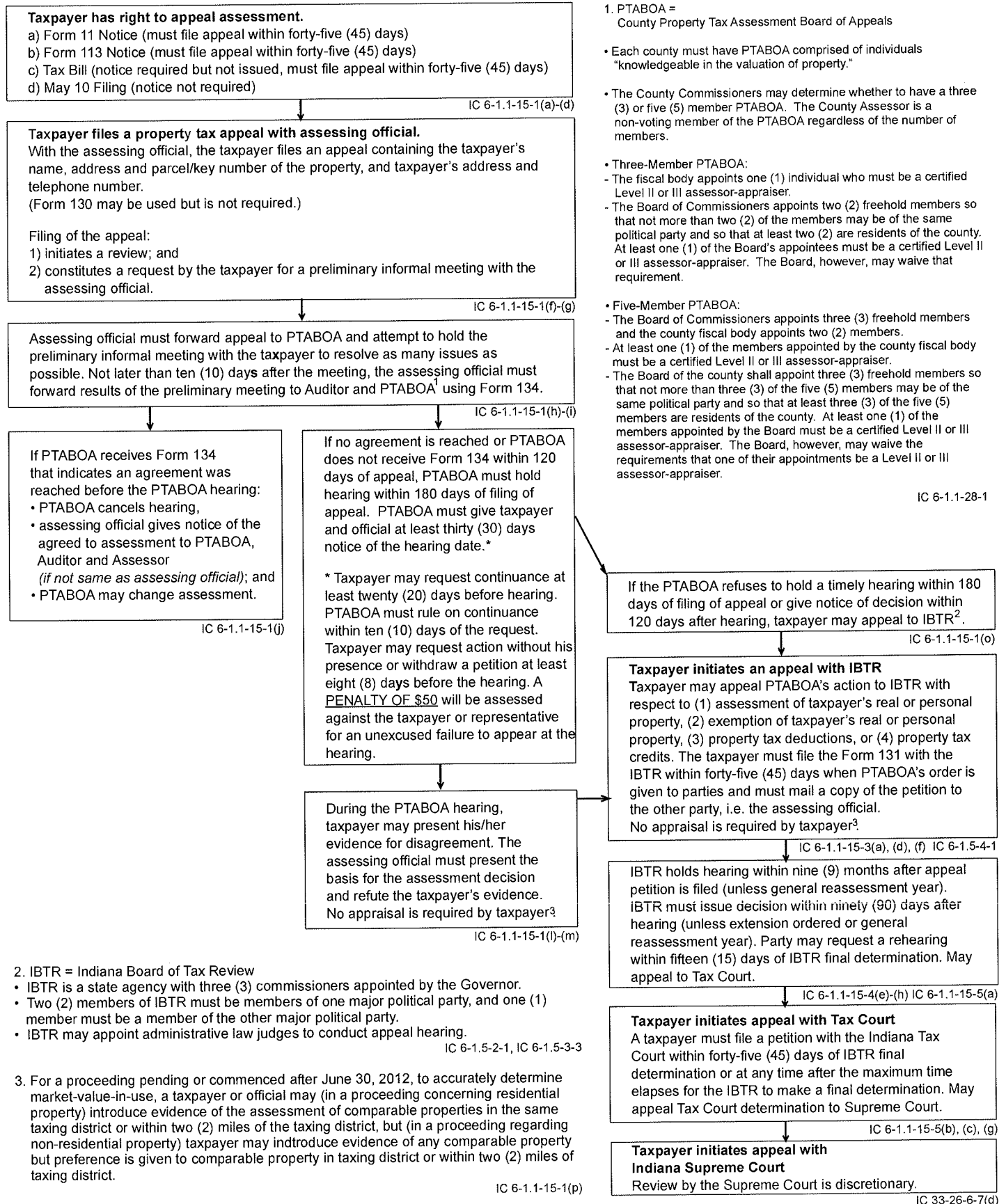
.....

**SIGNATURES**

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

# PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R11 / 7-14)



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 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 fiscal body appoints one (1) individual who must be a certified Level II or III assessor-appraiser.
    - The Board of Commissioners appoints 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 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 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 must be a certified Level II or III assessor-appraiser.
    - The Board of the county 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 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

IC 6-1.1-15-1(o)

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

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

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

IC 6-1.1-15-1(p)

IC 33-26-6-7(d)

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 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, 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 two (2) miles of taxing district.
- IC 6-1.1-15-1(p)





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

State Form 42936 (R8 / 8-12) / IBTR Form 131  
 Prescribed by the Indiana Board of Tax Review

<b>FORM 131</b>				
<b>THIS PETITION MUST BE FILED WITH THE INDIANA BOARD OF TAX REVIEW</b>				
PETITION NUMBER				
Co.	Dist.	Yr.	Prop. Class	Sequence
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		1		

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

**FILING INFORMATION**

*This petition must be filed with the Indiana Board of Tax Review at its central office, 100 North Senate Avenue, Room N-1026, Indianapolis, Indiana 46204. A copy of this petition must be served on the county assessor of the county where the property is located. If this petition is filed by the county assessor, a copy must be served on the taxpayer. Ind. Code § 6-1.1-15-3(d).*

**WHO MAY FILE THIS FORM:** *This form may be used by taxpayers and by county assessors who dissent from the determination of the county property tax assessment board of appeals to appeal assessments of real and personal property. Ind. Code § 6-1.1-15-3(a) and (c).*

**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 Ind. Code § 6-1.1-15-3(d).*

**MULTIPLE YEARS, PARCELS, OR TYPES OF PROPERTY:** *Petitioners must file a separate petition for each appeal year. Petitioners must file a separate petition for each parcel unless the Indiana Board of Tax Review gives permission otherwise. Petitioners wishing to appeal both personal and real property assessments for the same parcel must complete a separate petition for each type of property. Please attach a list of related parcels currently under appeal.*

**ATTACHMENTS TO THIS PETITION:** *A copy of the written notice filed with the county or township assessor to initiate this appeal and a copy of the Notification of Final Assessment Determination (State Form 20916 / Form 115) must be attached to this petition.*

**BURDEN:** *If the assessed value that is the subject of this appeal increased by more than 5% over the assessed value determined by the assessor (county or township) for the immediately preceding assessment date for the same property, then the assessor has the burden of proving that the assessment is correct in any appeal before the Indiana Board of Tax Review. See Ind. Code § 6-1.1-15-17.2. Do you believe the assessed value increased by more than 5% over the assessed value determined by the assessor for the immediately preceding year?  Yes  No*

*List the assessed value as determined by the assessor for the preceding year \_\_\_\_\_*

**GENERAL INSTRUCTIONS**

1. The Petitioner must complete Section I, Section II, Section III, Section IV, and Section V of this petition. Please print or type.
2. 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. Is a power of attorney attached?  Yes  No
3. Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 52 IAC 1-2-2.
4. Notify the Indiana Board of Tax Review and the county assessor of any change in your mailing address or telephone number subsequent to filing this petition.
5. Additional information regarding appeal procedures and hearing practice is available on the IBTR website located at [www.in.gov/ibtr/](http://www.in.gov/ibtr/).

**FAILURE TO FOLLOW INSTRUCTIONS:** *If the Petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review may return the form to the Petitioner with a description of the defect. The Petitioner will then have thirty (30) days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review may deny the petition. Please complete the checklist provided on page 3 before submitting this petition.*

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

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

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): \_\_\_\_\_

SECTION I: 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), <u>or</u> business name (for personal property)			Assessment year under appeal MARCH 1, _____
Name of property owner		Telephone Number (    )	E-mail Address
Address of property owner (number and street or rural route)		City	State      ZIP Code
Name of authorized representative (if different from taxpayer)		Telephone Number (    )	E-mail Address
Address of authorized representative (number and street or rural route)		City	State      ZIP Code

**SECTION II: SMALL CLAIMS OPTION**

**NOTICE:** If your property is assessed at less than \$1,000,000, you may elect to have this petition processed as a small claim and administered under the Indiana Board of Tax Review (IBTR) rules governing small claim petitions. You are strongly encouraged to review both the small claims rules and the more formal procedural rules governing non-small claims\*, available on our website at <http://www.in.gov/ibtr/>, before making the election below.

\* *IBTR rules are authorized by Indiana Code § 6-1.5-6-1 and 2, and are published in the Indiana Administrative Code at 52 IAC 2 and 3.*

**PLEASE READ THE FOLLOWING PARAGRAPHS CAREFULLY AND INDICATE YOUR DESIRED ELECTION BY CHECKING ONE OF THE TWO BOXES BELOW.**

By checking the box indicating acceptance of the small claims process, the undersigned Petitioner agrees that the administration of this petition shall be conducted under the IBTR's rules and procedures for small claims. The small claims procedures are designed to expedite the petition review process. In order to accomplish that goal, the process necessarily places restrictions and limitations on how the proceedings may be conducted. By this election, the Petitioner specifically agrees to, and accepts, the restrictions and limitations specified by the IBTR small claims procedures.

**ACCEPT SMALL CLAIMS** \_\_\_\_\_ Initial

By checking the box to opt-out of the small claims process, the undersigned Petitioner agrees that the administration of this petition will be conducted in a more formal adjudicatory fashion under the IBTR's rules and procedures for non-small claims hearings. Formal hearings require significant time and resources and typically are not resolved as quickly as small claims. The non-small claims hearing procedures involve, among other things, the availability of discovery conducted under the Indiana Rules of Trial Procedure. By making this election, the Petitioner agrees that the petition will be subject to the IBTR's procedures governing non-small claims. See 52 IAC 2.

**OPT-OUT OF SMALL CLAIMS** \_\_\_\_\_ Initial

**SECTION III: GROUNDS 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:	\$	\$	\$

**For All Appeals:**

Please explain in detail the basis of your belief that the assessed value is incorrect. Please be careful not to simply state conclusions such as the "assessment is too high" or "the assessment is wrong," but provide specific reasons for your belief. Failure to provide sufficient detail may result in your petition being returned to you for correction under the provisions of Indiana Code § 6-1.1-15-4.

**You are not required to submit any evidence with your petition. However, specific evidence, fully supporting the assessment that you believe to be correct, must be presented at the hearing.**

**Basis of belief that assessment is incorrect:**

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**SECTION IV: SIGNATURES**

**PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER**  
 I certify that my entries in SECTION I and SECTION III 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 (month, day, year)
Printed or typed name of petitioner, taxpayer or duly authorized officer	Title (please print or type)

**TAX REPRESENTATIVE**  
 I certify that the entries in SECTION I and SECTION III are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and State Form 20916 / Form 115, 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 52 IAC 1-2-2.

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

**ATTORNEY REPRESENTATIVE**  
 I certify that the entries in SECTION I and SECTION III are accurate to the best of my knowledge and belief.

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

**SECTION V: CERTIFICATE OF SERVICE**

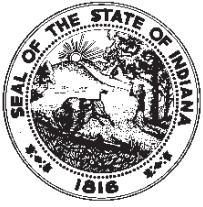
I affirm under the penalties of perjury that a copy of this petition has been served on the following via First Class United States Mail, postage prepaid, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

County Assessor:  _____ _____ _____ _____  _____ Signature	If this petition is filed by the county assessor Taxpayer:  _____ _____ _____ _____
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**FORM 131 CHECKLIST**

- I have attached the Notification of Final Assessment Determination (State Form 20916 / Form 115).
- I have attached a copy of the written notice filed with the county or township assessor to initiate this appeal. If I filed the Form 130 (State Form 21513) or Form 130-Short (State Form 53958) to initiate this appeal, a copy has been attached.
- I have filed a separate petition for each appeal year.
- I have filed a separate petition for each parcel unless permission was given to file a single petition for multiple parcels.
- If I am appealing both real property and personal property assessments, I have filed separate petitions for each type of property.
- I have checked the type of property under appeal (real or personal) on page 1.
- I have identified any other pending appeals for this parcel on page 1.
- If there are other related parcels currently under appeal, a listing of these parcels has been attached.
- I have reviewed Section II, selected a small claims option, and initialed.
- I have explained in detail the basis for my belief that the assessment is incorrect (Section III).
- If this petition is being filed by an authorized tax representative, a duly executed power of attorney and a Tax Representative Disclosure Statement are attached.
- I have completed Section I, Section II, Section III, Section IV, Section V, and signed this petition.
- I have served a copy of this petition on the other party (Section V).

Information regarding appeal procedures and hearing practice is available on the IBTR website located at [www.in.gov/ibtr/](http://www.in.gov/ibtr/).



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/dlzf/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/dlzf/files/120618\\_AssessmentAppeals\\_101-final.pdf](http://www.in.gov/dlzf/files/120618_AssessmentAppeals_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>.



# PETITION FOR CORRECTION OF AN ERROR

State Form 12483 (R6 / 12-08)

Prescribed by the Department of Local Government Finance

**FORM 133**

ASSESSMENT DATE

March 1, \_\_\_\_\_

### FOR COUNTY AUDITOR'S USE ONLY

County		District		Year		Prop. Class		Sequence	
				3					
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:** Ind. 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 or omission by any state or county officer, the taxpayer was not given credit for an 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.

### 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 or omission by any state or county officer the taxpayer was not given credit for an 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 (month, day, year)
Printed or typed name of petitioner, taxpayer, or duly authorized officer	Title (please print or type)

**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 (month, day, year)
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 (month, day, year)
Printed or typed name of attorney representative	Attorney number



SECTION IV: PETITION FOR CORRECTION OF ERROR APPROVAL OR DISAPPROVAL (for use by county and township officials only)		
Signature of approval by two (2) of the three (3) local officials is sufficient to correct the error, unless the assessment was made or determined by the Indiana Board of Tax Review.		
SIGNATURE OF APPROVAL	SIGNATURE OF DISAPPROVAL	DATE (month, day, year)
County Assessor	County Assessor	
County Auditor	County Auditor	
Township Assessor, if any	Township Assessor, if any	

SECTION V: FOR COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS TO NOTIFY PETITIONER OF DETERMINATION (do not substitute Form 115)		
The County Property Tax Assessment Board of Appeals has determined the assessed value of the property to be:		
Land: _____ Improvements: _____		
Dated this _____ day of _____, _____.		
Please provide explanation of determination: _____		
Signature of County Property Tax Board of Appeals member	Date signed (month, day, year)	Date mailed to petitioner (month, day, year)
This notice shall be mailed to both the petitioner and authorized representative. Copies of this determination shall be forwarded to the County Assessor, Township Assessor, if any, and County Auditor.		

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

**FILING INSTRUCTIONS**

If you disagree with the assessment determination by the County Property Tax Assessment Board of Appeals, you may petition to the Indiana Board of Tax Review for correction of an error. To initiate a review by the Indiana Board of Tax Review, you must complete the petition below (*please print or type*), and refile this form with the County Auditor within forty-five (45) days of the mailing of this notice.

If you file timely but fail to comply with these instructions for completing the petition below, the Indiana Board of Tax Review will return this form to you, and notify you of a defect in the completion of the petition. 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 comply with these instructions for completing the petition, the Indiana Board of Tax Review will 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.

The Petitioner hereby requests a review of the 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:

Blank lines for listing specific reasons for the petition.

**County Auditor's File Stamp**

Stamp here only if the petition is forwarded to the Indiana Board of Tax Review  
**Please retain a copy for your records.**

Date mailed to Indiana Board of Tax Review

**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 (*month, day, year*)

Printed or typed name of petitioner, taxpayer, or duly authorized officer

Title (*please print or type*)

**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 (*month, day, year*)

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 (*month, day, year*)

Printed or typed name of attorney representative

Attorney number



**INDIANA PROPERTY TAX BENEFITS**  
 State Form 51781 (R 11 / 4-14)  
 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**
<b>Homestead Standard Deduction</b> (6-1.1-12-37)	The lesser of: 1) 60% of the assessed value of the eligible property; or 2) \$45,000.	<ol style="list-style-type: none"> <li>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;</li> <li>2) On the assessment date (March 1 or, in the case of a mobile home that is assessed as personal property, January 15) 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; 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;</li> <li>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;</li> <li>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)]);</li> <li>5) Where a person or married couple moves from one homestead after March 1 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));</li> <li>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));</li> <li>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> </li> </ol>	Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Standard Deduction and Supplemental Homestead Deduction.	None.

# 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**
<b>Mortgage</b> (6-1.1-12-1, 2)	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.	<ol style="list-style-type: none"> <li>1) Applicant must be resident of Indiana;</li> <li>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;</li> <li>3) Property located in Indiana;</li> <li>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;</li> <li>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.</li> </ol>	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.	None.
<b>Over 65</b> (6-1.1-12-9, 10,1)	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.	<ol style="list-style-type: none"> <li>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;</li> <li>2) Applicant is at least 65 on or before December 31 of the year preceding the year in which the deduction is claimed;</li> <li>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;</li> <li>4) Combined adjusted gross income in year preceding year in which application is signed does not exceed \$25,000;</li> <li>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;</li> <li>6) Assessed value of property does not exceed \$182,430;</li> <li>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;</li> <li>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></li> <li>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.</li> </ol>	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.	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.
<b>Over 65 Circuit Breaker Credit</b> (6-1.1-20.6-8.5)	Prevents property tax liability on qualified homestead property from increasing by more than 2% over the previous year's tax liability.	<ol style="list-style-type: none"> <li>1) Applicant qualified for homestead standard deduction in preceding calendar year and qualifies in current year (or is an eligible surviving spouse);</li> <li>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;</li> <li>3) Applicant is or will be at least 65 on or before December 31 of the calendar year immediately preceding the current calendar year;</li> <li>4) Gross assessed value of the homestead on the assessment date is less than \$160,000;</li> <li>5) File in same manner as for Over 65 Deduction.</li> </ol>	State Form 43708.  Internal Revenue Service Form 1040 for the previous calendar year for applicant and spouse.	None.

# INDIANA PROPERTY TAX BENEFITS

DEDUCTION (Indiana Code Cite)	MAX AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS**
<p><b>Blind or Disabled Person</b> (6-1.1-12-11, 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**
<b>Veteran with Service-Connected Disability</b> (6-1.1-12-13, 15)	\$24,960*	<ol style="list-style-type: none"> <li>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);</li> <li>2) Applicant received an honorable discharge after serving in U.S. military or naval forces during any of its wars;</li> <li>3) Applicant has service-connected disability of at least 10%;</li> <li>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;</li> <li>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.</li> </ol>	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.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction and Surviving Spouse of WW I Veteran Deduction.
<b>Veteran of World War I</b> (6-1.1-12-17.4, 17.5)	\$18,720*	<ol style="list-style-type: none"> <li>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);</li> <li>2) Applicant must be resident of Indiana;</li> <li>3) Property must be the veteran's principal residence;</li> <li>4) Applicant is a Veteran of World War I;</li> <li>5) Assessed value of the residence property does not exceed \$206,500;</li> <li>6) Veteran owns the real property or mobile or manufactured home for at least one year prior to claiming deduction;</li> <li>7) Individual may not be denied the deduction because the individual is absent from the individual's principal residence while in a nursing home or hospital;</li> <li>8) 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.</li> </ol>	State Form 12662.  VA-issued proof of service and honorable discharge.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction.
<b>Surviving Spouse of World War I Veteran</b> (6-1.1-12-16, 17)	\$18,720*	<ol style="list-style-type: none"> <li>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);</li> <li>2) Applicant is surviving spouse of person who served in the U.S. military before November 12, 1918;</li> <li>3) Deceased spouse received an honorable discharge;</li> <li>4) File in same manner as for Veteran of World War I Deduction.</li> </ol>	State Form 12662.  VA-issued proof of service and honorable discharge.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction and Veteran with Service-Connected Disability Deduction.



# INDIANA PROPERTY TAX BENEFITS

\*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) (World War I-related deductions cannot be applied to aircraft excise taxes).

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/dlgf/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):



# CLAIM FOR HOMESTEAD PROPERTY TAX STANDARD / SUPPLEMENTAL DEDUCTION

State Form 5473 (R15 / 5-14)

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)	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)	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	\$
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.	
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;
    - 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, 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, 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.

- WHEN TO FILE:**
- Real property**  
This application must be completed and dated during the year prior to the first year for which the person wishes to obtain the deduction and filed or postmarked on or before January 5 of the first year for which the person wishes to obtain the deduction. 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 estate**  
This application must be filed during the twelve (12) months before March 31 of the year the deduction is to be effective.

**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 County Auditor’s office.

Only one individual or married couple may receive a 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 standard deduction if:
1. for the same year, the individual or married couple claims the homestead standard deduction on two (2) or more different deduction applications; and
  2. the applications claim the homestead standard deduction for different property.

If a person moves from his Indiana principal place of residence (for which he is receiving a homestead deduction) after March 1 to a new principal place of residence later that year, the homestead deduction on the first property will stay on 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).

**NOTE:** If, after March 1, a person moves from his Indiana homestead (receiving a homestead deduction) that existed on March 1 to a homestead that did not exist on March 1, the person could apply for a homestead deduction for the new property for that tax cycle, but then the homestead deduction on the first property must be cancelled for that tax cycle. See IC 6-1.1-12-37(p).

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.



# STATEMENT OF MORTGAGE OR CONTRACT INDEBTEDNESS FOR DEDUCTION FROM ASSESSED VALUATION

State Form 43709 (R12 / 6-14)

Prescribed by Department of Local Government Finance

County	Township	Year

### INSTRUCTIONS:

To be filed in person or by mail.

Filing Dates: 1) *Real Property*: Must be completed and dated in the calendar year for which the deduction is sought.

Must be filed or postmarked with the County Auditor or County Recorder of the county where the property is located on or before January 5 of the immediately succeeding calendar year.

2) *Mobile / Manufactured Homes not assessed as Real Property*: Must file with the County Auditor of the county where the property is located during the twelve (12) months before March 31 of each year the deduction is sought.

See reverse side for additional instructions and qualifications.

### File Mark

Form filed with:

- County Auditor  
 County Recorder

Applicant (owner or contract buyer - see restrictions on reverse side)					
Taxing District		Key number / legal description		Record number	Page number
Assessed value of real property as of March 1, current year		Mortgage / Contract indebtedness unpaid as of March 1, current year	Mortgage / Contract indebtedness unpaid as of date of application	Is the applicant the sole legal or equitable owner? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If no, what is his / her exact share of interest?			If owned with someone other than spouse, indicate with whom		
If name on record is different than that of applicant, indicate below:				Is the property in question: Annually Assessed <input type="checkbox"/> Real Property <input type="checkbox"/> Annually Assessed Mobile Home (IC 6-1.1-7)	
Name of mortgagee or contract seller					
Address of mortgagee or contract seller (number and street, city, state, and ZIP code)					
Name of assignee or other owner or holder of mortgage					
Address of assignee (number and street, city, state, and ZIP code)					
Does applicant own property in any other county in Indiana? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what county?	What Taxing District?	Has this deduction been requested on property for current year? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, state amount of deduction	

A person is not entitled to this deduction unless the person has a balance on the person's mortgage or contract indebtedness that is recorded in the county recorder's office (including any home equity line of credit that is recorded in the county recorder's office) that is the basis for the deduction.

<b>COUNTY AUDITOR</b>						
Deduction approved in the amount of:						
20 _____	20 _____	20 _____	20 _____	20 _____	20 _____	20 _____
Signature of County Auditor			County		Date (month, day, year)	
I / We certify under the penalty of perjury that the above and foregoing information is true and correct and that the applicant is a resident of Indiana and owner / contract buyer of the aforementioned property on date application is filed.						
Signature (owner's full name)					Date (month, day, year)	
Full resident address of applicant (number and street, city, state, and ZIP code)						
Person authorized by duly executed Power of Attorney or by IC 6-1.1-12-0.7					Date (month, day, year)	
Address of authorized person (number and street, city, state, and ZIP code)						

The penalties for perjury can include imprisonment up to two and a half years and a fine not to exceed \$10,000.

<b>RECEIPT FOR FILING STATEMENT OF MORTGAGE OR CONTRACT INDEBTEDNESS</b>					
Name of applicant			Name of mortgagee or contract seller		
Date filed (month, day, year)		Amount of indebtedness		Taxing District	
Key number / legal description					
Signature of County Auditor / County Recorder			County		Date (month, day, year)

## INSTRUCTIONS AND QUALIFICATIONS

- *Applicants must be residents of the State of Indiana.*
- *Applications must be filed during the periods specified. Once the application is in effect, no other filing is necessary unless there is a change in the status of the property of applicant that would affect the deduction. Note: A new application must be filed whenever a loan on real estate is refinanced.*
- *This application may be filed in person or by mail. If mailed, the mailing must be postmarked before the last day for filing.*
- *Any person who willfully makes a false statement of the facts in applying for this deduction is guilty of the crime of perjury and on the conviction thereof will be punished in the manner provided by law.*
- *The deduction equals \$3,000, one-half of the assessed value of the property, or the balance of the mortgage or contract indebtedness as of the assessment date, which ever is least.*
- *Authority for signing a deduction application may be delegated only by an executed power of attorney or by IC 6-1.1-12-0.7.*
- *Signature of only one spouse is required for filing, when owner is a husband and wife in a tenancy by the entirety.*
- *An Indiana resident who was a member of the United States Armed Forces and who was away from the county of his residence as a result of military service during the time of filing must file a claim for deduction during the following year in which the individual is discharged from military service.*
- *A contract buyer must submit a recorded copy or recorded memorandum of the contract, which contains a legal description with the first statement filed for this deduction.*
- *A person is not entitled to this deduction unless the person has a balance on the person's mortgage or contract indebtedness that is recorded in the county recorder's office (including any home equity line of credit that is recorded in the county recorder's office) that is the basis for the deduction.*
- *The penalties for perjury can include imprisonment up to two and a half years and a fine not to exceed \$10,000.*