

IC 6-1.1-15-1

Review by county board; initiation by taxpayer notice; notice deadline; taxpayer meeting; hearing; appraisal not required; decision

Section 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to the assessment of the taxpayer's tangible property if the official's action requires the giving of notice to the taxpayer. At the time that the notice is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the opportunity for a review under this section, including a meeting under subsection (h) with the county or township official referred to in this subsection; and
 - (2) the procedures the taxpayer must follow in order to obtain a review under this section.
- (b) In order to obtain a review of an assessment effective for the assessment date to which the notice referred in subsection (a) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (a).
- (c) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (a). To obtain the review, the taxpayer must file a notice in writing with the township assessor of the township in which the property is subject to assessment. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by the article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed no later than the later of:
- (1) May 10 of the year; or
 - (2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).
- (d) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) after the time prescribed in subsection (c) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (b) or (c) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.
- (e) The written notice filed by the taxpayer under subsection (b) or (c) must include the following:
- (1) the name of the taxpayer;
 - (2) The address and parcel or key number of the property; and
 - (3) The address and telephone number of the taxpayer.
- (f) A county or township official who receives a notice for review filed by a taxpayer under subsection (b) or (c) shall immediately forward the notice to the county board.
- (g) The county board shall hold a hearing or a review under this subsection no later than one hundred eighty (180) days after the date of the notice for review filed by the taxpayer under subsection (b) or (c). The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board.
- (h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:
- (1) attempt to resolve as many issues under review as possible; and
 - (2) seek a joint recommendation for settlement of some or all issues under review.
- A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation whole or in part.
- (i) At the hearing required under subsection (g):
- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment; and
 - (2) the county or township official with whom the taxpayer filed the notice for review must be present:
 - (A) the basis for the assessment decision; and
 - (B) the reasons the taxpayer's contentions should be denied.
- (j) The county board may not require a taxpayer to file documentary evidence or summaries or statements of testimonial evidence before the hearing required under subsection (g). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to:
- (1) initiate the review;
 - (2) prosecute the review.
- (k) Regardless of whether or not the county board adopts a recommendation under subsection (h), the county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (g) to the taxpayer, the assessor, and the township assessor.
- (l) If the maximum time elapses:
- (1) under subsection (g) for the county board to hold a hearing; or
 - (2) under subsection (k) for the county board to give notice of its determination;
- the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by Section 3 of this chapter at any time after the minimum time elapses.

IC 6-1.1-15-3

Review by Indiana board; initiation by petitioner or county assessor; petition deadline and form; appraisal not required; decision

Section 3.(a) A taxpayer may obtain a review by the Indiana board of a county board's action with respect to the following:

- (1) The assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer.
 - (2) The exemption of that taxpayer's tangible property if the taxpayer receives a notice of an exemption determination by the county board under IC 6-1.1-11-7.
- (b) The county assessor is the party to the review under this section to defend the determination of the county board. At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:
- (1) the taxpayer's opportunity for review under this section; and
 - (2) the procedures the taxpayer must follow in order to obtain review under this section.
- (c) A county assessor who dissents from the determination of an assessment or an exemption by the county board may obtain a review of the assessment or the exemption by the Indiana board.
- (d) In order to obtain a review by the Indiana board under this section, the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:
- (1) file a petition for review with the Indiana board; and
 - (2) mail a copy of the petition to the other party.
- (e) The Indiana board shall prescribe the form of the petition for review of an assessment determination or an exemption by the county board. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why the petitioner believes that the assessment determination or the exemption determination by the county board is erroneous.
- (f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:
- (1) Initiate the review.
 - (2) Prosecute the review.

CHECKLIST

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

MONROE COUNTY ASSESSOR

FORM 130 (PETITION TO APPEAL)
INFORMATION

Taxpayers need to turn in two completed Form 130's with two of each supporting documents. If taxpayer would like a file stamped copy of the 130 for themselves they should submit a third copy.

It is the responsibility of the taxpayer to supply any evidence to disprove the current assessment.

Comparable properties and sales disclosures are examples of evidence. Appraisals dated 2006 to the present are also accepted, but not required.

Form 130's are available on line at: www.co.monroe.in.us/countyassessor.

FORMS CAN BE TURNED IN AT THE COUNTY ASSESSOR'S OFFICE, ROOM 214 IN THE CURRY BUILDING.

OR MAILED TO: MONROE COUNTY ASSESSOR
100 W. KIRKWOOD AVENUE
COURTHOUSE ROOM 104
BLOOMINGTON, IN 47404