
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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To: Assessing Officials
From: Barry Wood, Assessment Division Director
RE: Property Tax Appeal Reporting Requirements
Date: January 6, 2016

On July 15, 2015, the Department of Local Government Finance (“Department”) disseminated a memorandum (see [http://www.in.gov/dlgf/files/pdf/150715 - Schaafsma Memo - Legislative Changes Affecting Assessment Appeals.pdf](http://www.in.gov/dlgf/files/pdf/150715_-_Schaafsma_Memo_-_Legislative_Changes_Affecting_Assessment_Appeals.pdf)) regarding various legislative changes affecting the property tax appeal process. The Department issues the following in response to a number of questions it has received concerning two new reports counties must prepare regarding property tax appeals.

1) Notices to Taxing Units of Pending Appeals

Section 3 of House Enrolled Act 1603-2015 (“HEA 1603”) adds IC 6-1.1-15-19 to require each county assessor to send quarterly notices to the fiscal officer of each taxing unit (including redevelopment commissions) affected by a property tax appeal.

This notice must include the following information:

- 1) The date on which a Form 130 or Form 133 was filed.
- 2) The name and address of the taxpayer who initiated the appeal.
- 3) The assessed value for the assessment date the year before the appeal, and the assessed value on the most recent assessment date.
- 4) The status of the taxpayer’s appeal.

The notice may be provided in an electronic format.

Township assessors must provide the county assessor with any information the county assessor requests that is necessary in order to provide the quarterly notices.

The Department has prepared the attached Excel spreadsheet as a template that county assessors may use in reporting this information. Please note that this is only a template; a county assessor may provide the requisite information in any appropriate manner.

2) Annual Report of Appeals

Section 4 of Senate Enrolled Act 423-2015 (“SEA 423”) introduces IC 6-1.1-28-12, which requires each Property Tax Assessment Board of Appeals (“PTABOA”) to submit a report to the Department, the Indiana Board of Tax Review (“IBTR”), and the Legislative Services Agency (“LSA”) before April 1 annually (the report to LSA must be in an electronic format under IC 5-14-6). This report documents the property tax appeals filed with the PTABOA for the preceding year.

The report must include the following information:

- (1) The total number of notices for review filed with the PTABOA.
- (2) The notices of review, either filed or pending during the year, that were resolved during the year by a preliminary informal meeting.
- (3) The notices of review, either filed or pending during the year, in which a hearing was conducted during the year by the PTABOA.
- (4) The number of written decisions issued during the year by the PTABOA.
- (5) The number of notices for review pending with the PTABOA on December 31 of the reporting year.
- (6) The number of reviews resolved through a preliminary informal meeting that were resolved
 - a. in favor of the taxpayer;
 - b. in favor of the assessor; or
 - c. resolved in some other manner.
- (7) The number of reviews resolved through a written decision issued during the year by the PTABOA that were resolved
 - a. in favor of the taxpayer;
 - b. in favor of the assessor; or
 - c. resolved in some other manner.

The report may not include any confidential information.

The Department has created a state form for use in documenting and reporting this information (the “Property Tax Assessment Board of Appeals Report” – see <https://forms.in.gov/Download.aspx?id=12416>). The Department is working with IBTR and LSA to develop a standard report that will be submitted electronically to all three entities through Gateway (see <https://gateway.ifionline.org>), which will be the first Gateway application dedicated to assessors.

The Department anticipates that the Gateway PTABOA report application will be available in January 2016. County assessors will use the Gateway application to fulfill the reporting requirements established at IC 6-1.1-28-12. The online application will closely resemble the state form at the link provided above. County assessors should not submit offline copies of the state form.

If you have any questions, please contact Barry Wood at (317) 232-3762 or bwood@dlgf.in.gov.