



TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (R9 / 4-26)

Prescribed by the Department of Local Government Finance

FOR OFFICE USE ONLY

Petition Number (Assigned by Local Office)

FORM 130

Assessment Year Under Appeal

JANUARY 1, 20____

- A taxpayer may appeal an assessment by filing this form with the township assessor, or the county assessor if the township is not served by a township assessor.
- An appeal of the current year's real property assessment may have two different filing deadlines, which are based on when the Form 11 notice of assessment is mailed. Taxpayers should complete Section II of this form for this type of appeal. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If the Form 11 is mailed on or after May 1 of the assessment year, the filing deadline is June 15 of the year that the tax statements are mailed (IC 6-1.1-15-1.1).
- An appeal can also be filed for real property assessments to correct certain types of specific errors covered in IC 6-1.1-15-1.1(a) and (b). This type of limited appeal must be filed not later than three (3) years after the taxes were first due. Taxpayers should complete Section III of this form for this type of appeal.
- For business personal property assessments, an appeal can be filed within forty-five (45) days of the date that the notice was mailed.
- 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, *the exchange of available information is required at the preliminary informal meeting*. If the disputed issues cannot be resolved and a hearing before the county board is required, any additional information obtained after the preliminary informal meeting and before the hearing should be provided to the other party before the hearing. If the information is provided for the first time at the hearing, the county board, unless waived by the receiving party, shall continue the hearing. 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.
- A tax representative representing another person at a proceeding before the property tax board of appeals must be properly certified in writing by the Department of Local Government Finance and have a copy of a properly executed power of attorney from the taxpayer. Powers of attorney are governed by Indiana Code 30-5. Certified tax representatives are governed by 50 IAC 15-5. Taxpayers are strongly encouraged to review the applicable laws before creating a power of attorney.

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

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

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

SECTION I: PROPERTY and 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>)	E-mail address of property owner (<i>if available</i>)	

SECTION II: REASON FOR APPEAL OF CURRENT YEAR'S ASSESSMENT

	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
List attached evidence or give reasons for requested change:			
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>)	E-mail address of property owner (<i>if available</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	Title of officer (<i>if applicable</i>)		

SECTION III: CORRECTION OF ERROR PER IC 6-1.1-15-1.1(a) and (b)

	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 assessment was against the wrong person.
- The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
- A clerical, mathematical, or typographical mistake.
- The description of the property.
- The legality or constitutionality of a property tax or assessment.

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.")

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>	E-mail address of authorized representative <i>(if available)</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	Title of officer <i>(if applicable)</i>