

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

TOM TERRY, M JEWELL, LLC,	)	Petition No. 18-003-06-1-5-01316
and M DOED, LLC,	)	Parcel No. 11-14-329-010-000
Petitioners,	)	2006 Assessment
)	
v.)	
)	
DELAWARE CO. ASSESSOR,)	
Respondent.)	

TOM TERRY, M DOED, LLC, and	)	Petition No. 18-003-06-1-5-01326
M JEWELL, LLC,	)	Parcel No. 11-16-438-018-000
Petitioners,	)	2006 Assessment
)	
v.)	
)	
DELAWARE CO. ASSESSOR,)	
Respondent.)	

TOM TERRY, M DOED, LLC, and	)	Petition No. 18-003-06-1-5-01327
M JEWELL, LLC,	)	Parcel No. 11-16-406-015-000
Petitioners,	)	2006 Assessment
)	
v.)	
)	
DELAWARE CO. ASSESSOR,)	
Respondent.)	

TOM TERRY, M DOED, LLC, and	)	Petition No. 18-003-06-1-5-01331
M JEWELL, LLC,	)	Parcel No. 11-22-156-014-000
Petitioners,	)	2006 Assessment
)	
v.)	
)	
DELAWARE CO. ASSESSOR,)	
Respondent.)	

TOM TERRY, M DOED, LLC, and)
M JEWELL, LLC,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-01333
Parcel No. 11-10-227-013-000
2006 Assessment

TOM TERRY, M DOED, LLC, and)
M JEWELL, LLC,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-01339
Parcel No. 11-15-413-004-000
2006 Assessment

TOM TERRY and)
M DOED, LLC,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-01343
Parcel No. 11-21-205-005-000
2006 Assessment

TOM TERRY and)
M DOED, LLC,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-01344
Parcel No. 11-21-205-004-000
2006 Assessment

TOM TERRY, M DOED, LLC, and)
ACTION RECOVERY, LLC,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-10020
Parcel No. 11-16-303-020-000
2006 Assessment

TOM TERRY, M DOED, LLC, and)
ACTION RECOVERY, LLC,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-10021
Parcel No. 11-22-429-009-000
2006 Assessment

TOM TERRY, M DOED, LLC, and)
COMMONWEALTH FINANCIAL)
SERVICES,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-10022
Parcel No. 07-35-177-010-000
2006 Assessment

TOM TERRY, M DOED, LLC, and)
COMMONWEALTH FINANCIAL)
SERVICES,)
Petitioners,)
)
v.)
)
DELAWARE CO. ASSESSOR,)
Respondent.)

Petition No. 18-003-06-1-5-10023
Parcel No. 11-22-377-013-000
2006 Assessment

TOM TERRY, M DOED, LLC, and)	Petition No. 18-003-06-1-5-10024
COMMONWEALTH FINANCIAL)	Parcel No. 11-14-384-026-000
SERVICES,)	2006 Assessment
Petitioners,)	
)
v.)	
)
DELAWARE CO. ASSESSOR,)	
Respondent.)	

**ORDER ON MOTION TO DISMISS AND
MOTIONS FOR SUMMARY JUDGMENT**

Procedural Background and Relevant Facts

1. The last five digits of the petition numbers, the street addresses, and the Form 130 filing dates for the subject properties are as listed below.

<u>Pet. No.</u>	<u>Street Address</u>	<u>Form 130 filing date</u>
01316	1107 S. Ribble	May 10, 2007
01326	1423 S. Franklin	May 10, 2007
01327	822 W. 7 th	May 10, 2007
01331	2415 S. Jefferson	May 10, 2007
01333	1416 E. Kirk	May 10, 2007
01339	1111 E. 7 th	May 4, 2007
01343	621 W. Memorial	May 4, 2007
01344	623 W. Memorial	May 4, 2007
10020	1502 W. 6 th	May 10, 2007
10021	1409 E. 22 nd	April 25, 2006
10022	2207 W. Wabash	April 25, 2006
10023	3009 S. Vine	April 25, 2006
10024	2410 E. Memorial	April 25, 2006

2. The County’s Property Tax Assessment Board of Appeals (PTABOA) denied those petitions because the tax sale buyers were not eligible to appeal.

3. The Indiana Board of Tax Review received some of the thirteen Form 131 Petitions referenced above on March 30, 2009, and the balance on April 14, 2009. On June 10, 2009, the Respondent elected to remove these cases from the Board's small claims procedural rules. On September 18, 2009, Respondent moved to consolidate these petitions, claiming that all these petitions present a common threshold issue: "whether tax sale purchasers who hold a tax sale certificate but who do not hold title to a property as of the applicable assessment date or tax billing date, have standing to appeal the 2006 assessment." Petitioners consented to the consolidation. Consequently, the Board consolidated these cases "for purposes of determining the common legal and factual issue of whether Petitioners in those actions have standing to appeal the 2006 assessments of such parcels."
4. On July 7, 2010, Respondent filed a Motion To Dismiss based on Trial Rule 12(B)(6). It argues the Petitioners lack standing to appeal the assessments of the subject properties and they are not the real parties in interest with respect to the claim that the assessments are too high—therefore, Petitioners fail to state a claim upon which relief may be granted. Respondent's arguments are based on the fact that Petitioners did not own the subject properties on March 1, 2006, they were not billed for the taxes payable in 2007, and they were not responsible for making the 2007 tax payments under any contract with the owners. (According to Ind. Code § 6-1.1-22-9(a), property taxes that are assessed for a given year are generally due and payable in May and November of the following year.)
5. On July 19, 2010, Petitioners filed a Motion For Summary Judgment on the issue of standing. They argued that they have standing because they bought the subject properties at tax sale on October 10, 2006, and as part of the statutory requirements for doing so they were required to pay the taxes based on the 2006 assessment that were payable in 2007, which makes them "taxpayers" who are proper parties as defined by 52 IAC 2-2-13 and Ind. Code § 6-1.1-15-1.
6. On August 23, 2010, Respondent filed a Response To Petitioners' Motion For Summary Judgment and a Cross Motion For Summary Judgment. Much of this material reiterated

Respondent's position that Petitioners could not properly bring these appeals because they were not the record owners of the property on the assessment date and they were under no contractual obligation with the owners to make the 2007 tax payments. While Respondent primarily argued that subsequently acquiring the subject properties through the tax sale process was irrelevant to the standing question, Respondent also pointed out that in some of these appeals the named Petitioners were not the tax sale purchaser or the entity to whom a tax deed was issued.

7. On September 10, 2010, a hearing was held for all three motions to address the standing issue.¹ Both parties designated certain materials in support of their motions, and furthermore, during that hearing it was agreed that additional evidence (designated Petitioners' Exhibit 10) could be considered in reaching a determination. Among other things, Exhibit 10 contains Tax Sale Certificates, Tax Deeds and Delinquent Property Tax Sale Records that pertain to the subject properties. There appears to be no dispute about the fact that four of the subject properties were acquired through a tax sale on October 11, 2005, and nine others were acquired through a tax sale on October 10, 2006. Accordingly, the assessment date of March 1, 2006, is before some of the tax sales took place and after others took place.
8. Although the dates vary from one parcel to another, most of these appeals were initiated by filing a Form 130 Petition during the redemption period that exists after a tax sale has taken place. During the redemption period tax sale purchasers hold a certificate of sale, but not a deed to the property. While the appeals were pending, the tax sale process was completed for each of the subject properties—none of them was redeemed. The last five digits of the petition numbers, the street addresses, and the dates tax deeds were issued are as listed below.

¹ On September 13, 2010, the Respondent moved to submit Additional Authority. There was no objection to that motion. Therefore, the arguments in that Additional Authority have been considered.

<u>Pet. No.</u>	<u>Street Address</u>	<u>Tax deed issued</u>
01316	1107 S. Ribble	January 11, 2008
01326	1423 S. Franklin	January 11, 2008
01327	822 W. 7 th	February 5, 2008
01331	2415 S. Jefferson	January 11, 2008
01333	1416 E. Kirk	February 5, 2008
01339	1111 E. 7 th	?
01343	621 W. Memorial	February 5, 2008
01344	623 W. Memorial	?
10020	1502 W. 6 th	January 11, 2008
10021	1409 E. 22 nd	January 29, 2007
10022	2207 W. Wabash	January 29, 2007
10023	3009 S. Vine	January 29, 2007
10024	2410 E. Memorial	January 29, 2007

(These dates are taken from the tax deeds in Petitioner Exhibit 10. The tax deeds for 1111 E. 7th and 623 W. Memorial are not in the record. Although Respondent Exhibit D lists dates for these two deeds, not all the dates on that list are the same as the dates shown on the deeds. Where Exhibit 10 and Exhibit D list different dates, the differences are insignificant and either date would not change the outcome of this determination. But for the two properties where the deeds are not in the record, a similar conclusion about the tax deed dates is not possible.)

9. In a letter dated February 27, 2009, attached to Form 115 (also dated February 27, 2009), the Delaware County Property Tax Assessment Board of Appeals (PTABOA) denied all these petitions because “a tax sale buyer who has a certificate of sale is not eligible under the statutes to appeal the property. The tax sale buyer holds a lien against the real property for the entire amount paid, but does not own the property.” The Form 131 Petitions to the Board were filed following the PTABOA’s denials.

Issue

10. These cases were consolidated based on the representation that they all presented a single question: Do tax sale purchasers who hold a tax sale certificate for a property but who do not hold title as of the applicable assessment date or tax billing date, have standing to appeal the 2006 assessment for that property? Although the motions and arguments of counsel indicate there may be additional questions that should be addressed in some of the cases before reaching any determination about the market value-in-use of individual properties, this determination will address only the standing issue.²

Statutes

11. This issue is primarily one of statutory interpretation. More specifically, it is how the tax sale process and the assessment appeal process relate to one another. The most relevant portions of the tax sale statutes are as follows:

Ind. Code § 6-1.1-24-5(e)

The county treasurer shall sell the tract or real property, subject to the right of redemption, to the highest bidder at public auction. However, a tract or an item of real property may not be sold for an amount which is less than the sum of:

- (1) the delinquent taxes and special assessments on each tract or item of real property;
- (2) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, regardless of whether the taxes and special assessments are delinquent

Ind. Code § 6-1.1-24-7(a)

When real property is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

² These cases should not have been consolidated. Indeed, if the Respondent is correct in claiming that some of the appeals were not filed by the entity who was the tax sale purchaser and that some of the appeals were untimely, those Petitioners ultimately would be precluded from proving what a more accurate market value-in-use of the individual properties might be. At this point a single, across-the-board determination about those issues is impossible in the context of the pending motions on the consolidated cases. This order does not preclude the Respondent from raising those issues in regard to the specific facts of any individual case where the standing issue is not dispositive.

- (1) first, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter;
- (2) second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b); and
- (3) third, to a separate "tax sale surplus fund".

Ind. Code § 6-1.1-24-9

(a) Immediately after a tax sale purchaser pays the bid ... the county auditor shall deliver a certificate of sale to the purchaser

(b) When a certificate of sale is issued under this section, the purchaser acquires a lien against the real property for the entire amount paid. The lien of the purchaser is superior to all liens against the real property which exist at the time the certificate is issued.

Ind. Code § 6-1.1-24-11(a)

A certificate of sale issued under section 9 of this chapter is presumptive evidence of...the interest of the purchaser in the real property described in the certificate

Ind. Code § 6-1.1-25-4(a)(1)

The period for redemption of real property sold under IC 6-1.1-24 is one (1) year after the date of sale.

Ind. Code § 6-1.1-25-4.6

(a) After the expiration of the redemption period specified in section 4 of this chapter but not later than six (6) months after the expiration of the period of redemption the purchaser ... may ... file a verified petition in the same court and under the same cause number in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed if the real property is not redeemed from the sale.

(b) Not later than sixty-one (61) days after the petition is filed under subsection (a), the court shall enter an order directing the county auditor (on the production of the certificate of sale and a copy of the order) to issue to the petitioner a tax deed if the court finds that the following conditions exist:

- (1) The time of redemption has expired.
- (2) The tract or real property has not been redeemed from the sale before the expiration of the period of redemption specified in section 4 of this chapter.

(3) Except with respect to a petition for the issuance of a tax deed under a sale of the certificate of sale on the property under IC 6-1.1-24-6.1, all taxes and special assessments, penalties, and costs have been paid.

(4) The notices required by this section and section 4.5 of this chapter have been given.

(5) The petitioner has complied with all the provisions of law entitling the petitioner to a deed.

The county auditor shall execute deeds issued under this subsection

12. The most relevant portions of the statutes authorizing assessment appeals are as follows:

Ind. Code § 6-1.1-15-1

(a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

(1) The assessment of the taxpayer's tangible property.

(2) A deduction for which a review under this section is authorized....

(b) At the time that notice of an action referred to in subsection (a) 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 preliminary informal meeting under subsection (h)(2) 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.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) 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 (b).

(d) 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 (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. 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 this article. The notice to obtain a review must be filed not later than the later of:

- (1) May 10 of the year; or
- (2) forty-five (45) days after the date of the tax statement mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

Ind. Code § 6-1.1-15-3(a)(1)

A taxpayer may obtain a review by the Indiana board of a county board's action with respect to the ... assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer.

Ind. Code § 6-1.1-15-13

If notice of the action of a board or official is not otherwise given in accordance with the general assessment provisions of this article, the receipt by the taxpayer of the tax bill resulting from that action is the taxpayer's notice for the purpose of determining the taxpayer's right to obtain a review or initiate an appeal under this chapter.

Analysis

13. The Petitioners moved for summary judgment on the issue of standing, primarily claiming that their status as tax sale purchasers is a sufficient basis for standing to file these appeals. They did not relate their argument to any specific statutory language establishing a path to appeal or review the assessments of these properties.
14. The Respondent argues that the Petitioners lack standing to appeal the 2006 assessments because they merely held tax sale certificates and did not have an ownership interest in real property. Therefore, the subject properties did not constitute “the taxpayer’s tangible property” when the Petitioners initiated their appeals. According to the Respondent, until a tax sale buyer gets or records a tax deed, Ind. Code § 6-1.1-15-1 and 15-3 do not provide that a tax sale buyer may obtain review of a property’s assessment because it is not yet the taxpayer’s tangible property. Furthermore, according to the Respondent, Ind. Code § 6-1.1-15-13 does not provide for review because these tax sale buyers were not

billed for the 2006 pay 2007 taxes (tax bills would have been sent to the record owners of the subject properties, not to tax sale buyers).

15. What a statute does not say is just as important as what it does say. *Haas Publishing Co. v. Indiana Dep't of State Revenue*, 835 N.E.2d 235, 238 (Ind. Tax Ct. 2005); *Hoosier Energy Rural Elec. Coop., Inc. v. Dep't of Local Gov't Fin.*, 820 N.E.2d 787, 791 (Ind. Tax Ct. 2004). Other property tax statutes contain a multitude of provisions that specifically refer to an owner, but the legislature did not use that word in regard to the assessment review process in chapter 15. Nevertheless, the Respondent reads 15-1, 15-3 and 15-13 as if they provided review rights only if the person bringing the appeal is (1) the owner of the property as of the assessment date, (2) a person who received notice of assessment, or (3) a person who received the tax bill if the tax bill constituted first notice of the assessment. Such a reading improperly invades the domain of the legislature: “Statutory language is deemed intentionally chosen by the legislature In other words, the legislature is presumed to mean what it says.” *Howser Dev. LLC v. Vienna Twp. Assessor*, 833 N.E.2d 1108, 1111 (Ind. Tax Ct. 2005) (citing *Caylor-Nickel Clinic v. Indiana Dep't of Revenue*, 569 N.E.2d 765, 769 (Ind. Tax Ct. 1991); *Hyatt Corp. v. Indiana Dep't of State Revenue*, 695 N.E.2d 1051m 1053 Ind. Tax Ct. 1998)). In this case, the Respondent’s interpretation of the term “taxpayer” is too narrow.
16. Although the word “taxpayer” is used many times throughout Ind. Code § 6-1.1-15, the legislature provided no specific definition or meaning for the word in the context of assessment review rights. There are several instances where “taxpayer” is specifically defined in the context of other statutes, e.g., Ind. Code § 6-1.1-12.2-8 and Ind. Code § 6-1.1-12.3-11. Neither party, however, argued that those instances are analogous or provide meaningful guidance for this case. The Board finds no relevant statutory definition for this case. Accordingly, the word “taxpayer” must be given its commonly understood meaning: “Words and phrases shall be taken in their plain, or ordinary and usual, sense.” Ind. Code § 1-1-4-1(1); see *Johnson Co. Farm Bureau Coop v. Indiana Dep't of State Rev.*, 568 N.E.2d 578, 581 (Ind. Tax Ct. 1991) (stating that “[i]t is axiomatic in Indiana that the plain, ordinary, and usual meaning of non-technical words

in a statute is defined by their ordinary and accepted dictionary meaning.”) Dictionaries generally define “taxpayer” as a person or entity who pays or is liable for a tax. In addition to the statutes providing for a taxpayer’s right to obtain review of an assessment, the Board’s Procedural Rules provide that a “party” in such a matter may include the owner of the subject property or the taxpayer who is responsible for the property taxes on the subject property. 52 IAC 2-2-13. Therefore, a petitioner is a “taxpayer” to the extent that that petitioner paid the 2006 pay 2007 taxes on the property he, she, or it bought at tax sale. *See Geller v. Meek*, 496 N.E.2d 103, 107 (Ind. Ct. App. 1986) (“[A] tax sale purchaser is ... a lienholder for the amount of taxes paid.”).

17. The Board reached a similar conclusion where a buyer purchased a property after an assessment date, but subsequently had to pay the tax liability resulting from that earlier assessment date. One such case, *Nelson Whitt v. Delaware Co. Assessor*, Petition No. 18-003-06-1-5-01166 (Aug. 5, 2009), was cited by the Petitioners. When Mr. Whitt bought the property in 2007 the assessment had not been determined for March 1, 2006. At the closing the seller gave Mr. Whitt some money for the 2006 pay 2007 property taxes. But when the 2006 assessment was determined and the tax bill was calculated, the seller’s contribution did not cover the entire liability. Therefore, Mr. Whitt paid the difference with his own funds. He then initiated the appeal process by filing a Form 130 on July 11, 2007. In spite of the Assessor pointing out that Mr. Whitt did not own the property on March 1, 2006, the Board determined that these circumstances established a proper status for purposes of his appeal of the 2006 assessment.³
18. Being the taxpayer, however, is not the only statutory requirement for standing to appeal. Both Ind. Code § 6-1.1-15-1 and Ind. Code § 6-1.1-15-3 provide for review of the “taxpayer’s tangible property.” According to the Respondent, just holding the tax sale certificates during the redemption period does not satisfy that requirement.⁴ The Respondent is correct in characterizing the interest represented by a tax sale certificate as

³ The *Whitt* case had nothing to do with a tax sale.

⁴ The Respondent made no such claim in the *Whitt* case.

an intangible. Consequently, holding a tax sale certificate for the subject property does not constitute an interest in tangible property.

19. The tax sale statutes, together with case law applying those statutes, establish that one who holds a tax sale certificate during the redemption period is not a legal or equitable owner of the property. *See Geller v. Meek*, 496 N.E.2d at 106-107 (explaining that at a tax sale a buyer acquires a lien on the subject real estate, but does not get legal or equitable title). “The tax sale creates a lien against the property that may ripen into full ownership at some later time by the issuance of a tax deed.” *Id.* at 107 (quoting *Fields v. Evans*, 484 N.E.2d 36, 38 (Ind. Ct. App. 1985)).
20. The fact that the Petitioners’ lien interests eventually ripened into full ownership and tax deeds were issued while these appeals were pending does not cure the defect that existed *when the appeals were initiated—at that time the subject property was not the taxpayer’s tangible property*. Where the appeal process was initiated (filing a Form 130 petition) before a Petitioner got an interest in the tangible property (issuing the tax deed) the Petitioners did not have standing under Ind. Code § 6-1.1-15-1 or Ind. Code § 6-1.1-15-3 to obtain review of the 2006 assessments on the subject properties. The record establishes that lack of standing for all the cases except two: Petition No. 18-003-06-1-5-01339 and Petition No. 18-003-06-1-5-01344. In those two cases, the date of the tax deed was not established as an undisputed fact, which is a situation that precludes summary judgment.⁵
21. Indiana Code § 6-1.1-15-13 could be the basis for initiating these cases, if the right to appeal was triggered by the receipt of a tax bill. The Respondent, however, filed a Declaration of County Assessor James Carmichael (designated Respondent’s Exhibit B) precluding this possibility. Paragraph 5 of that Declaration states,

⁵ For most of the properties copies of the tax deeds are in the record, but not for Petition No. 18-003-06-1-5-01339 or Petition No. 18-003-06-1-5-01344. Respondent Exhibit D purports to summarize data regarding the subject properties and includes a column listing the purported dates of the tax deeds. Based on the copies of the actual deeds in the record (part of Petitioner Exhibit 10), some of the dates on Exhibit D may be wrong. Therefore, even though Exhibit D indicates those two properties have January 2008 tax deeds, those two dates are not established on the record as undisputed fact.

Attached hereto and made a part hereof as Exhibit 2 is a true and accurate copy of the screen shots of data compilations maintained by the tax billing system in Delaware County, showing the person billed for the 2007 tax billing date as to each of the parcels listed in Attachment A. These records show that neither Mr. Terry nor any of the referenced companies were responsible for or billed for the pay 07 taxes.

The Petitioner did not contest the fact that the Petitioners were not billed for the 2006 pay 2007 taxes on the subject properties. Therefore, Ind. Code § 6-1.1-15-13 does not provide a basis for the Petitioners' standing in these cases.

Conclusion and Final Determination

22. The Petitioners' Motion For Summary Judgment is denied for all the above-captioned cases. The Respondent's Motion To Dismiss is denied for all of the above-captioned cases. The Respondent's Motion For Summary Judgment is denied for Petition No. 18-003-06-1-5-01339 and for Petition No. 18-003-06-1-5-01344. The Respondent's Motion For Summary Judgment is **granted** for the remaining eleven cases because the undisputed facts show that as a matter of law the Petitioners lacked standing to file these cases at the time they were filed. This determination fully disposes of all claims related to those eleven cases and is a final determination for the purposes of any potential appeal.

Date: September 4, 2012

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at <<http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. P.L. 219-2007 (SEA 287) is available on the Internet at <<http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>>