



PETITION FOR REVIEW OF DEPARTMENT OF LOCAL GOVERNMENT FINANCE ACTION

State Form 51104 (R3 /2-09)

Prescribed by the Indiana Board of Tax Review

FORM 139

THIS PETITION MUST BE FILED WITH THE INDIANA BOARD OF TAX REVIEW

Petition Number _____

READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

FILING INFORMATION

The Indiana Board of Tax Review shall conduct an impartial review of all appeals of final determinations of the Department of Local Government Finance. The statutes under which such an appeal may be taken include: IC 6-1.1-8; IC 6-1.1-14-11; IC 6-1.1-16; IC 6-1.1-26-2; and IC 6-1.1-45.5-9. To determine whether you may file this form, please refer to the specific statutes.

File this petition with the Indiana Board of Tax Review at its central office, 100 North Senate Avenue, Room N-1026, Indianapolis, Indiana 46204. File one copy with the county assessor, one copy with the township assessor, and one copy with the Department of Local Government Finance.

FILING DEADLINE: The Indiana Board of Tax Review will review the action of the Department of Local Government Finance if this petition is filed within 45 days after the Notice of Department of Local Government Finance Action is given to the taxpayer. Ind. Code § 6-1.5-5-1.

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

ATTACHMENT TO THIS PETITION: A copy of the determination of the Department of Local Government Finance must be attached to this petition.

GENERAL INSTRUCTIONS

1. Please print or type.
2. The Petitioner must complete Section I, Section II, Section III, and Section IV 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; 52 IAC 1-2-2.
5. Notify the Indiana Board of Tax Review and the County Assessor of any change in your mailing address or telephone number subsequent to the filing of this petition.

FAILURE TO FOLLOW INSTRUCTIONS: If the Petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the Petitioner with a description of the defect. The Petitioner will then have 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 State Distributable Refund

Is this property currently under appeal for another tax year? Yes No

If yes, indicate year(s) and type of appeal(s): _____

This appeal is for the following type of action of the Department of Local Government Finance:

- Assessment of Public Utility (IC 6-1.1-8)
- Review of Assessment (IC 6-1.1-14-11)
- Assessment of Personal Property (IC 6-1.1-16)
- Refund for Erroneous or Excessive Tax Payment (IC 6-1.1-26-2)
- Brownfield Tax Reduction or Waiver (IC 6-1.1-45.5-9)
- Other. Cite to specific statute _____

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), or business name (for personal property)				Assessment year under appeal MARCH 1, _____	
Name of property owner			Area code and telephone number of property owner ()		
Address of property owner (number and street or rural route)		City		State	ZIP Code
Name of authorized representative (if different from taxpayer)			Area code and telephone number of authorized representative ()		
Address of authorized representative (number and street or rural route)		City		State	ZIP Code

SECTION II: GROUNDS FOR APPEAL

	Land	Improvements	Personal Property
Assessment of property determined by the DLGF: (Attach a copy of the DLGF determination)	\$	\$	\$
The Petitioner contends that the property should be assessed at:	\$	\$	\$

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:

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 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 II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the determination of the DLGF, 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 II 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: 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: _____ Township Assessor: _____ Department of Local Government Finance: _____

_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature

FORM 139 CHECKLIST

- I have attached the determination of the Department of Local Government Finance.
- 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 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 identified the type of Department of Local Government Finance action I am appealing on page 1.
- I have completed Section I, Section II, Section III, and Section IV of this petition.
- I have listed SPECIFIC REASONS for the requested change in Section II of this petition.
- If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative Disclosure Statement is attached.
- I have signed this petition (Section III).
- I have served a copy of this petition on the other parties (Section IV).

Information regarding appeal procedures and hearing practice is available on the IBTR website located at www.in.gov/ibtr/.