



PETITION TO THE INDIANA BOARD OF TAX REVIEW FOR REVIEW OF EXEMPTION

State Form 21514 (R6 / 2-09) / IBTR Form 132
Prescribed by the Indiana Board of Tax Review

FORM 132

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

Petition Number

____ - ____ - ____ - **2 - 8** - ____
Co. Dist. Yr. Sequence

READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

FILING INFORMATION

This petition must be filed with the Indiana Board of Tax Review at its central office, 100 North Senate Avenue, Room N-1026, Indianapolis, Indiana 46204. A copy of this petition must be served on the county assessor of the county where the property is located. If this petition is filed by the county assessor, a copy must be served on the taxpayer. Ind. Code § 6-1.1-15-3(d).

WHO MAY FILE THIS FORM: This form may be used by taxpayers and by county assessors who dissent from the determination of the county property tax assessment board of appeals to appeal exemptions of real and personal property. Ind. Code § 6-1.1-15-3(a) and (c).

FILING DEADLINE: This petition must be filed not later than 45 days after the Notification of Final Assessment Determination is given to the taxpayer. Ind. Code § 6-1.1-15-3(d).

MULTIPLE PARCELS: 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. Please attach a list of related parcels under appeal.

ATTACHMENTS TO THIS PETITION: A copy of the underlying Application for Exemption (State Form 9284 / Form 136), and a copy of the Notice of Action on Exemption Application (State Form 49585 / Form 120) must be attached to this petition.

GENERAL INSTRUCTIONS

1. Please print or type.
2. The Petitioner must complete Section I, Section II, Section III, Section IV, and Section V of this petition.
3. The petition must be signed by the owner or attorney at law.
4. Notify the Indiana Board of Tax Review and the county assessor of any change in your mailing address or telephone number subsequent to filing 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.

If the owner does not comply with the statutory procedures for obtaining an exemption, the owner waives the exemption. If the exemption is waived, the property is subject to taxation. Ind. Code § 6-1.1-11-1.

As a result of filing this petition, the exemption percentage may increase, may decrease, or may remain the same.

Check the type of property under appeal:

☐ Real ☐ Personal ☐ Both

Is this property currently under appeal for another tax year?

☐ Yes ☐ No

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

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), <u>or</u> 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 licensed attorney		Area code and telephone number of licensed attorney ()	
Address of licensed attorney (number and street or rural route)		City	State ZIP Code

SECTION II: ACTION BY COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS

List below the assessment determination issued by the County Property Tax Assessment Board of Appeals (from State Form 49585 / Form 120)

March 1, _____	% Exempt	% Taxable	Total
Land			
Improvements			
Personal Property			

SECTION III: GROUNDS FOR APPEAL

Check the specific statute exemption is claimed under:

- ☐ Charitable IC 6-1.1-10-16 ☐ Literary IC 6-1.1-10-16 ☐ Scientific IC 6-1.1-10-16
☐ Educational IC 6-1.1-10-16 ☐ Religious IC 6-1.1-10-16 ☐ Fraternal Beneficiary Association IC 6-1.1-10-23
☐ Other (cite to the specific statute under which exemption is claimed) _____

Please explain in detail the basis for your belief that the action of the county board is incorrect. Please be careful not to simply state conclusions, but provide specific reasons for your belief. Cite to any applicable laws or regulations that support your position. 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 your entitlement to the exemption claimed, must be presented at the hearing.

SECTION IV: SIGNATURES**PROPERTY OWNER**

I certify that my entries in SECTION I, SECTION II, and SECTION III are accurate to the best of my knowledge and belief. I also understand that by appealing my exemption, my exemption may increase, may decrease, or may remain unchanged.

Signature of property owner	Date signed (month, day, year)
Printed or typed name of property owner	Title (please print or type)

ATTORNEY REPRESENTATIVE

I certify that the entries in SECTION I, SECTION II, and SECTION III 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 V: 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:

Signature

If this petition is filed by the county assessor

Taxpayer:

FORM 132 CHECKLIST

- ☐ I have attached the Notice of Action on Exemption Application (State Form 49585 / Form 120).
- ☐ I have attached a copy of the Application for Exemption (State Form 9284 / Form 136) filed with the County.
- ☐ I have checked the type of property under appeal (real, personal, or both) on page 1.
- ☐ I have identified any other pending exemption appeals for this parcel, on page 1.
- ☐ If there are other related parcels currently under exemption appeal, a listing of these parcels has been attached.
- ☐ I have explained in detail the basis for my belief the determination of the county property tax assessment board of appeals was incorrect (Section III).
- ☐ I have completed Section I, Section II, Section III, Section IV, and Section V of this petition.
- ☐ I have signed this petition (Section IV).
- ☐ I have served a copy of this petition on the other party (Section V).

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