

Commercial & Industrial Appeal FAQ

I disagree with my assessed value. How do I file an appeal?

Fill out the Form 130 – Taxpayers Notice to Initiate an Appeal and submit it to our office. <u>Click</u> <u>here</u> for the Form 130 and more details about the appeals process.

What assessment year will my appeal affect?

An appeal of the current year's assessment may have two different filing deadlines which are based on when the Form 11 notice of assessment is mailed. 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 ism ailed after April 30 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed. (IC 6-1.1-15-1.1) An appeal can also be filed to correct certain types of specific errors covered in IC 6-1.1-15-1.1(a) and (b). This type or limited appeal must be filed not later than three (3) years after the taxes were first due.

Where can I view my Form 11?

A copy of a Form 11 can be found using the Public Access Tax Information website found here. After searching for the property, the Form 11 can be found along the images tab located near the top of the page.

What happens once I file my appeal?

A preliminary hearing notice is mailed out to the owner and/or tax representative. The preliminary hearing is an informal meeting between members of the Commercial Team and the taxpayer in order to gather information about the property relevant to a possible adjustment to the assessed value. It is an opportunity for the taxpayer to explain why they feel the assessed value may be inaccurate.

<u>If no one attends</u> the preliminary hearing or no information is submitted, the appeal will typically be forwarded on to a formal hearing before the Property Tax Assessment Board of Appeals in order to achieve a timely settlement of the appeal.

What sort of information should I bring to the preliminary hearing?

Suggestions include but are not limited to: comparable sales information of properties that have sold, income statements, rent rolls, and USPAP compliant appraisals.