



**PETITION FOR REVIEW OF EXEMPTION
BEFORE THE INDIANA BOARD OF TAX REVIEW**

State Form 21514 (R7 / 6-16) / IBTR Form 132
Prescribed by the Indiana Board of Tax Review

FORM 132

IBTR PETITION NUMBER

Co. Dist. Appeal Sequence Year
Year Filed

INSTRUCTIONS:

1. Complete all sections of this petition.
2. File this petition with the:
Indiana Board of Tax Review
100 North Senate Avenue, Room N-1026
Indianapolis, IN 46204
3. Mail a copy of this petition to the other party.

FILING INFORMATION

Information regarding appeal procedures is available on the Indiana Board of Tax Review (IBTR) website located at www.in.gov/ibtr.

FILING DEADLINE: This petition must be filed not later than forty-five (45) days after the Notice of Action on Exemption Application is given to the taxpayer. If the county board has failed to act on an exemption application and it has been more than one hundred eighty (180) days since the filing date of the application, the owner may initiate an appeal to the IBTR.

ATTACHMENTS TO THIS PETITION: The following information must be attached to this petition.

1. A copy of the underlying Application for Property Tax Exemption (State Form 9284 / Form 136).
2. A copy of the Notice of Action on Exemption Application (State Form 49585 / Form 120), or an explanation if the county board has not issued a notice of action.
3. The petition must be signed by the owner or an attorney at law.
4. A listing of other related parcels that are currently on appeal.

Multiple years or multiple parcels require separate petitions, except that a party may ask the IBTR for permission to file a single petition for multiple parcels where the parcels are contiguous and the issues to be appealed on each parcel are substantially similar.

FAILURE TO FOLLOW INSTRUCTIONS: The Petitioner must complete all sections of this petition. If the Petitioner does not comply with the instructions for completing this form, the IBTR may return the petition to the Petitioner with a description of the defect. The Petitioner will then have thirty (30) days from the date of the notice of defect to cure the defect and file a corrected petition. If the corrected petition does not comply with the instructions for completing the form, the IBTR may deny the 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.

Check the type of property under appeal: ☐ Real ☐ Personal ☐ Both

Is this property currently under appeal with the Indiana Board of Tax Review for another tax year? ☐ Yes ☐ No

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

Is this appeal being filed because the county board failed to act on the exemption application within one hundred eighty (180) days after the owner filed the application for exemption? ☐ Yes ☐ No

SECTION 1: 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	
Name of property owner	Telephone Number ()	E-mail Address		
Address of property owner (number and street or rural route)	City	State	ZIP Code	
Name of licensed attorney	Telephone Number ()	E-mail Address		
Address of licensed attorney (number and street or rural route)	City	State	ZIP Code	

SECTION 2: 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)

Assessment Date _____	% Exempt	% Taxable	Total
Land			
Improvements			
Personal Property			

SECTION 3: 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 (<i>Cite to the specific statute under which exemption is claimed.</i>) _____ | | |

For All Appeals: Please explain in detail the basis for your belief that the subject property qualifies for exemption.**SECTION 4: OPTIONAL ELECTION OF ELECTRONIC SERVICE**

I elect to receive all notices regarding this petition by electronic mail. I understand that the electronic mail notices are considered effective in the same manner as if the notices had been sent by United States mail to the party's mailing address of record and a hard copy will not be provided.

☐ Elect electronic service _____ Initial _____ E-mail address for service _____**SECTION 5: SIGNATURES****PROPERTY OWNER**

I certify that all entries on this form are accurate to the best of my knowledge and belief.

Signature of property owner	Date signed (<i>month, day, year</i>)
Printed or typed name of property owner	Title (<i>Please print or type.</i>)

ATTORNEY REPRESENTATIVE

I certify that all entries on this form are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed (<i>month, day, year</i>)
Printed or typed name of attorney representative	Attorney number

SECTION 6: CERTIFICATE OF SERVICE

In addition to filing this petition with the IBTR, a copy of this petition must be mailed to the Respondent. In most cases, the Respondent is the county assessor. If this petition is filed by the county assessor, then the taxpayer is the Respondent. Complete the date of service, the name and address of the party being served, the manner of service, and then sign and date.

I affirm under the penalties of perjury that on this _____ day of _____, 20____, a copy of this petition has been served on:

Name: _____
Address: _____

_____Manner of service:
_____ US Mail
_____ Hand delivery
_____ Other __________
Signature_____
Date (*month, day, year*)