



March 2013

Petition for Correction of an Error

FACT SHEET

Appeal for Correction of an Error (Form 133):

Indiana law provides two ways for taxpayers to contest the assessed value of their property. Both begin at the local level and can be appealed to the state only after being reviewed locally.

If a taxpayer believes the assessed valuation of a property is incorrect, a “subjective appeal” may be filed. This type of appeal is based on the taxpayer’s judgement as to the correct market value of the property. (For more information on this process, see the [Property Tax Assessment Appeals Process Fact Sheet](#).)

The other appeal process addresses factual matters through an “objective appeal.” For example, if a taxpayer notices that his property tax card contains an incorrect description of his property, such as a garage listed that does not exist, the objective appeal is available to correct the problem. This simple process begins with the submission of a “[Petition for Correction of Error](#)” (Form 133) to the county auditor. This form may be used to appeal objective issues such as:

- The taxes are illegal as a matter of law.
- There is a math error in computing the assessment.
- Through error or omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction as permitted by law.
- The description of the real property was in error.
- The assessment was against the wrong person.
- Taxes on the same property were charged more than one time in the same year.
- There was a mathematical error in computing the taxes or penalties on the taxes.
- There was an error in carrying delinquent taxes forward from one tax duplicate to another.

If the appeal is successful and a refund is due, the taxpayer must file a “Claim for Refund” Form 17T with the county auditor.

However, if the petition is denied, the county auditor will refer the matter to the county Property Tax Assessment Board of Appeals (PTABOA) for determination. The PTABOA then provides a copy of its determination to the petitioner and the auditor.

If the PTABOA agrees with the local officials’ denial of the petition, the taxpayer may appeal the PTABOA decision to the Indiana Board of Tax Review (IBTR). The appeal must be made not later than 45 days after the date of the notice of the PTABOA determination.

Facts

Objective Appeal:

Objective issues are such things as mathematical miscalculations, factual errors or incorrect measurements.

Form 133:

<https://forms.in.gov/Download.aspx?id=4728>

Successful Appeal Claims for Correction of an Error:

- *Claims may be made for up to three years of assessments with the submission of the Form 133.*
- *Taxpayers requesting refunds must also file a “Claim for Refund” form (Form 17T) available from the county auditor.*

Appeal Contacts:

- Your Local Assessing Official: <http://www.in.gov/dlgf/2440.htm>
- County Property Tax Assessment Board of Appeals (PTABOA) - (*contact your county assessor.*)
- Indiana Board of Tax Review (IBTR): <http://www.in.gov/ibtr/2330.htm>
- Indiana Tax Court: <http://www.in.gov/judiciary/tax>

Memorandum on Legislative Changes to Procedures for Appeal of Assessment:

http://www.in.gov/dlgf/files/120618_AssessmentAppeals_101-final.pdf

Taxpayers may contact the IBTR directly at (317) 232-3786 or visit the IBTR website at the “Guide to Appeals” link: <http://www.in.gov/ibtr/2330.htm>.

If the petition is denied after being heard by the IBTR, the taxpayer may seek review by the Indiana Tax Court (see <http://www.in.gov/judiciary/tax/>).

Frequently Asked Questions

Q: What is the difference between an objective appeal and a subjective appeal?

A: Objective issues are such things as mathematical miscalculations, factual errors, or incorrect measurements (Form 133). Subjective issues generally relate to the determination of the assessed value of a property by an assessing official (Form 130).

Q: What can I do if all the data on my property record card are accurate but my assessment is too high (incorrect)?

A: You may file a Form 130 if you believe your assessment is too high and does not reflect market value. Information about the appeals process is available on the DLGF website at <http://www.in.gov/dlgf/2508.htm>. A fact sheet with “Frequently Asked Questions” is located at <http://www.in.gov/dlgf/files/PropertyTaxAppealsProcess.pdf> and a flowchart of the process is available at [http://www.in.gov/dlgf/files/Flowchart_for_Appeals-final\(2\).pdf](http://www.in.gov/dlgf/files/Flowchart_for_Appeals-final(2).pdf).

Q: Can I be refunded for a correction of an error for previous years?

A: Claims must be filed within three years after the taxes were first due. Taxpayers requesting refunds must file a “Claim for Refund” form (Form 17T) available from the county auditor.

Q: Where can I obtain a property tax card?

A: Property tax cards can be obtained at the office of your local assessing official. Contact information for county officials is available online at <http://www.in.gov/dlgf/2440.htm>.

Contact Information:

For more information on an appeal for correction of an error, contact your county auditor. A complete listing of local government contact information is located at <http://www.in.gov/dlgf/2440.htm>.

Contact information for the Indiana Department of Local Government Finance is available at <http://www.in.gov/dlgf/2338.htm>.