



**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

<b>FORM 132</b>				
<b>IBTR PETITION NUMBER</b>				
_ _ _ _	_ _	_ _	_ 2 _ 8 _	_ _
Co.	Dist.	Appeal Year	Sequence	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](http://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 <i>(for real property)</i>		
Address of property <i>(number and street or rural route)</i>			City	ZIP Code
Legal description provided on Form 11 or Property Record Card <i>(for real property)</i> , <u>or</u> business name <i>(for personal property)</i>				Assessment year under appeal _____
Name of property owner		Telephone Number (    )	E-mail Address	
Address of property owner <i>(number and street or rural route)</i>		City	State	ZIP Code
Name of licensed attorney		Telephone Number (    )	E-mail Address	
Address of licensed attorney <i>(number and street or rural route)</i>		City	State	ZIP Code

SECTION 2: ACTION BY COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS			
<i>List below the assessment determination issued by the County Property Tax Assessment Board of Appeals (from State Form 49585 / Form 120)</i>			
Assessment Date _____	% Exempt	% Taxable	Total
Land			
Improvements			
Personal Property			

