

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

AMSTED INDUSTRIES, INC.	)	Petition No.:	49-101-98-3-3-01112
(DBA DIAMOND CHAIN CO.)	)		49-101-99-3-3-01239
	)		49-101-00-3-3-00156
	)		
	)		
Petitioner,	)	County:	Marion
	)		
v.	)	Township:	Center
	)		
MARION COUNTY PROPERTY	)	Parcel No.:	1027883
TAX ASSESSMENT BOARD	)		
OF APPEALS,	)		
	)	Assessment Year:	1998, 1999, 2000
Respondent.	)		
	)		

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Appeal from the Final Determination of  
Marion County Property Tax Assessment Board of Appeals

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**September 10, 2003**

**FINAL ORDER**

This order is made regarding the Form 133 Petition for Correction of Error filed by, or on behalf of, the Petitioner. The Indiana Board of Tax Review (the "Board"), being fully advised in the premises, now finds the following:

**Background & Procedural History**

The Petitioner filed a Form 133 Petition for Correction of Error alleging a single issue – that the Indiana Hospital Care for the Indigent (HCI) property tax levy was unconstitutional. As a result, the Petitioner seeks a refund of property taxes paid for years prior to 2003.

### Analysis

1. The Form 133 Petition contends that Petitioner is entitled to relief because the Indiana Tax Court found that the HCI tax violated Article 10, Section 1 of the Indiana Constitution. *Griffin v. Dep't of Local Gov't Finance*, 765 N.E.2d 716 (Ind. Tax Ct. 2002). Thus Petitioner seeks a refund for taxes that were “illegal as a matter of law.” At the time the Petition was filed, such was the state of the law.
2. On March 5, 2003, the Indiana Supreme Court reversed the Tax Court’s decision and ruled that the HCI tax does not violate the Indiana Constitution. *Dep't of Local Gov't Finance v. Griffin*, 784 N.E.2d 448 (Ind. 2003).
3. As the HCI tax has been found to be constitutional, Petitioner’s claim based on the Tax Court’s decision is incorrect. The HCI tax is not “illegal as a matter of law,” and Petitioner is not entitled to relief on the Form 133 Petition.

In accordance with the Supreme Court’s decision in *Dep't of Local Gov't Finance v. Griffin*, 784 N.E.2d 448 (Ind. 2003), the Board hereby denies the relief sought by Petitioner.

So ORDERED this 10<sup>th</sup> day of September, 2003.

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Annette Biesecker, Chairman  
Indiana Board of Tax Review

## **IMPORTANT NOTICE**

### **- APPEAL RIGHTS -**

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.**