
**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

BANC ONE LEASING CORPORATION,)	Petition No.: 49-101-02-3-7-00003
)	
Petitioner,)	County: Marion
)	
v.)	Township: Center
)	
MARION COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS,)	Parcel No.: A127977
)	
Respondent.)	Assessment Year: 2002
)	

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

December 9, 2003

ORDER OF DISMISSAL

Petitioner Banc One Leasing Corporation (Banc One) filed a Form 133 Petition for Correction of an Error on August 16, 2003, claiming that a correction was needed because the agreement with Design Printing is a financing agreement and Design Printing is responsible for filing and payment of property taxes (see Form 133 § VIII). For the reasons stated herein, the Board hereby dismisses the above-referenced petition.

FAILURE TO FOLLOW STATUTORY PROCEDURE

Indiana Code § 6-1.1-15-12 provides that a taxpayer may petition for correction of errors in its assessment. Ind. Code § 6-1.1-15-12(g) prohibits the use of the Form 133 process for correction of an error on a personal property return:

A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

Ind. Code § 6-1.1-15-12(g).¹ Accordingly, Banc One's use of the petition for correction of error is improper.

Banc One is attempting to appeal the action of the township assessor. Ind. Code § 6-1.1-15-1 clearly states if the taxpayer does not agree with the action of the township assessor, the PTABOA will review the action if a petition is filed within forty-five days of the notice. The Marion County Property Tax Assessment Board of Appeals correctly found that "The Petitioner did not respons[sic] to the Form 113 notice until April 2003 and exceeded the 45 day limitation for response."

Banc One missed the opportunity to appeal pursuant to Ind. Code § 6-1.1-15-1. The Form 133 and Ind. Code § 6-1.1-15-12 no longer apply to personal property. The only other option for a Petitioner to correct a personal property assessment is to file an amended personal property tax return as instructed by Ind. Code § 6-1.1-3-7.5. This must be done within six (6) months of the filing date of the original personal property tax return.

The Board cannot any grant relief on the above-referenced petitions because Banc One has failed to follow the procedures set forth in Ind. Code § 6-1.1-15-1 and 6-1.1-3-7.5. Ind. Code § 6-1.1-15-12(g) clearly prohibits the use of Form 133 to correct errors in a personal property tax return. The above referenced petition is hereby dismissed for failure to follow statutory procedure.

¹ Ind. Code § 6-1.1-15-12 was amended by PUB. LAW 198-2001 § 50 to add subsection (g). PUB. LAW 198-2001 § 112 states that the amendment applies to property taxes due and payable after December 31, 2002.

So ORDERED this ____ day of December, 2003.

Betsy J. Brand, Commissioner
Indiana Board of Tax Review

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Marion County Auditor
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Center Township Assessor
200 E. Washington Street, Room 1360
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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.