
**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

WESTFIELD LP GAS	)	Petition No.:	29-012-02-3-7-00004
CORPORATION,	)		29-014-02-3-7-00001
	)		29-015-02-3-7-00001
Petitioner,	)		29-003-02-3-7-00001
)		
v.	)	County:	Hamilton
)		
HAMILTON COUNTY	)	Parcel No.:	11-90-23-00-00-037.001
PROPERTY TAX ASSESSMENT	)		08-90-23-00-00-007.000
BOARD OF APPEALS,	)		09-90-23-00-00-015.000
	)		17-90-23-00-00-019.000
Respondent.)		
	)	Assessment Year:	2002

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

October 21, 2003

ORDER OF DISMISSAL

Petitioner Westfield LP Gas Corporation (Westfield) filed four (4) Form 133 Petitions for Correction of an Error on August 4, 2003, claiming that a correction was needed because inventory belonging to an exempt affiliate had inadvertently been included on Westfield's return(s). (See Form 133 § II, at 2.) For the reasons stated herein, the Board hereby dismisses the above-referenced petitions.

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, Westfield's use of the petition for correction of error is improper.

The Hamilton County Property Tax Assessment Board of Appeals was correct in finding that the "[r]equest should have been done as [an] amended property tax return. IC 6-1.1-15-12(g)." (Form 133 § V, at 3.) Petitioner must instead 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 Westfield has failed to follow the procedures set forth in Ind. Code § 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.

So ORDERED this ____ day of October, 2003.

Annette Biesecker, Chairman
Indiana Board of Tax Review

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.

Distribution:

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Washington Township Assessor
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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.