

Bond Case Briefs

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TAX - INDIANA

Daw v. Hancock County Assessor

Tax Court of Indiana - December 5, 2018 - N.E.3d - 2018 WL 6498872

Property owners filed petition for review of Indiana Board of Tax Review's determination that declined to address their annexation and storm-water claims and that they failed to show that assessment of their property should be changed.

The Tax Court held that:

- Town's storm-water charges were taxes, rather than user fees;
- Board's decision was a final determination;
- Claims arose under Indiana's tax law; and
- Property owners failed to establish a prima facie case for a reduction of assessment of their property.

Town's storm water charges were taxes, rather than user fees, as required for property owners' appeal from Indiana Board of Tax Review's determinations on their annexation and storm-water claims to be an original tax appeal within the jurisdiction of the Tax Court; town imposed storm-water charges on nearly all the real property within its corporate boundaries, owners of that property received bills for the charges either on a monthly basis with the billing statements for their other town services or biannually with their property-tax bills, and property owners could not decline the service or control the extent to which the service was used.

Indiana Board of Tax Review's decision with respect to property owners annexation and storm-water claim was a final determination, as required for property owners' appeal from the decision to be an original tax appeal within the jurisdiction of the Tax Court, even though Board determined that it lacked the statutory authority to address the claims; decision ended the administrative process with respect to those claims and ultimately compelled the property owners to challenge that determination by filing an appeal with the Tax Court.

Property owners annexation and storm-water claims arose under Indiana's tax law, as required for property owners' appeal from Indiana Board of Tax Review's determinations on the claims to be an original tax appeal within the jurisdiction of the Tax Court, even though claims did not challenge the collection of taxes directly; claims could arise under Indiana tax laws if they challenged earlier steps in the taxation or assessment process.

Property owners failed to establish a prima facie case for a reduction of assessment of their agricultural property, even though they applied an alternative valuation methodology as allowed under the guidelines of the Department of Local Government Finance; property owners failed to show that they actually converted property's decreased crop production capacity into a value or that their valuation method comported with generally accepted appraisal principles

