



# INDIANA TAX COURT



## ANNUAL REPORT

2016



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## Indiana Tax Court

115 W. Washington St. Ste. 960S

Indianapolis, IN 46204

(317) 232-4694

[courts.in.gov/tax](http://courts.in.gov/tax)



### TAX COURT JUDGE Martha Blood Wentworth

**BORN** Detroit, MI

**HOMETOWN** Grosse Pointe, MI

**EDUCATION** South Side High School, Fort Wayne, IN; Bennett College, Millbrook, NY (Associate of Arts Degree); Indiana University, Bloomington, IN (Bachelor of Science Degree, 1971); (Masters of Science Degree, 1977); Maurer School of Law (Juris Doctorate Degree, 1990), *cum laude*

**APPOINTED** 2011 by Governor Daniels

### TAX COURT SENIOR JUDGE Thomas Fisher



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### STAFF

#### TAX COURT ADMINISTRATOR

Karyn D. Graves



#### STAFF ATTORNEY

Erica E. Aker



#### SENIOR LAW CLERK

Brandee A. Chanin

#### PART YEAR ADDITIONAL STAFF

Law Clerks (2), Extern/CLEO (1)



# About the Indiana Tax Court

The Indiana General Assembly established the Indiana Tax Court effective July 1, 1986. The procedural structure of the Court was based generally on that of the United States Tax Court.

The Tax Court is a specialized court, created to ensure a consistent and binding body of tax law in Indiana. To that end, the Tax Court has exclusive jurisdiction over cases that both arise under Indiana's tax laws and are initial appeals of final determinations of one of the three state tax agencies: the Indiana Department of State Revenue (IDOR), the Indiana Board of Tax Review (IBTR), and the Department of Local Government Finance (DLGF).

The Tax Court is an appellate court with unique characteristics that set it apart from the other appellate courts. First, when hearing appeals from the IBTR or the DLGF, the Tax Court generally is confined to reviewing the administrative record similar to appeals to the Court of Appeals. Property tax appeals are procedurally distinct, however, from non-tax appeals because they are not governed by the Appellate Rules.

Second, the Tax Court is an appellate court that hears appeals from the IDOR *de novo* as the fact finder holding evidentiary trials, hearings, and oral arguments similar to the trial courts of general jurisdiction. Unlike



plenary trial courts, however, all the Tax Court's written decisions are precedential unless reversed by the Indiana Supreme Court.

The Tax Court has one judge, located in Marion County, who the Governor appoints from a panel of three persons recommended by the Judicial Nominating Commission, led by the Chief Justice. The judge then serves until a retention vote is held in the general election following the expiration of two years from the effective date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.

## 2016 Changes to the Tax Court Rules

In 2016, the Tax Court Rules were amended by adding Rule 23: Electronic Filing and Electronic Service, which set forth guidelines for electronic filing and service of documents (except for initial case filings) by attorneys in the Indiana Tax Court. Tax Court Rules 3, 4, 8, 11, 12, 14, 16, 18, and 19 were also amended to account for the Court's move to electronic filing.

These changes modified guidelines for how conventionally filed and electronically filed documents are to be formatted, filed, and served. They also provided for electronic signatures, the time and effect of electronic filing, procedures for excluding court records from public access, and a process for exempting attorneys who are not able to use electronic filing from doing so.

# Case Highlights

Cases Pending 12/31/15 <b>106*</b>	Cases Filed <b>61</b>	Cases Disposed <b>66</b>	Cases Pending 12/31/16 <b>101</b>
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## 66 Cases Disposed

### Disposed in Detail

**53** Indiana Department of State Revenue

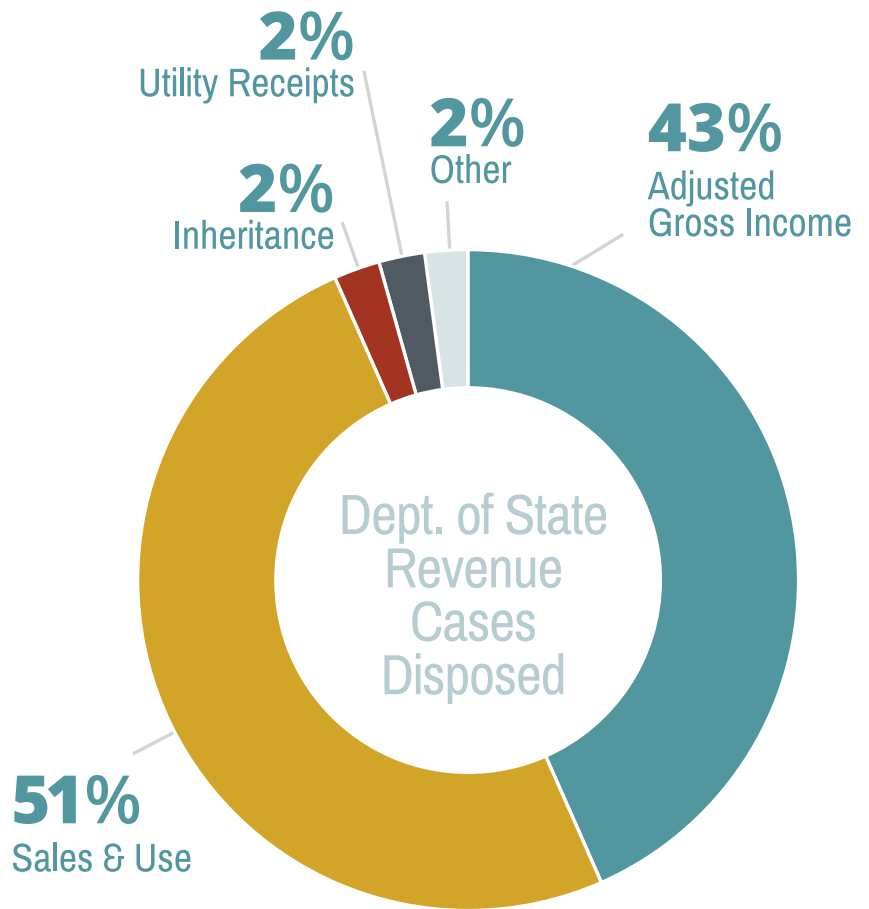
- 27** Sales & Use
- 23** Adjusted Gross Income
- 1** Inheritance
- 1** Utility Receipts
- 1** Other

**12** Indiana Board of Tax Review

- 8** Real Property
- 4** Personal Property

**1** Department of Local Government Finance

- 1** Personal Property



\* The 106 pending cases reported on 12/31/2015 is 18 cases fewer than the 124 reported in the Court's 2015 Annual Report.

The difference in these totals is due to the difference between the Odyssey CMS definition of "pending cases," adopted on 1/1/2016, and the Tax Court's prior definition.

# Case Inventory

## 101 Cases

as of 12/31/2016

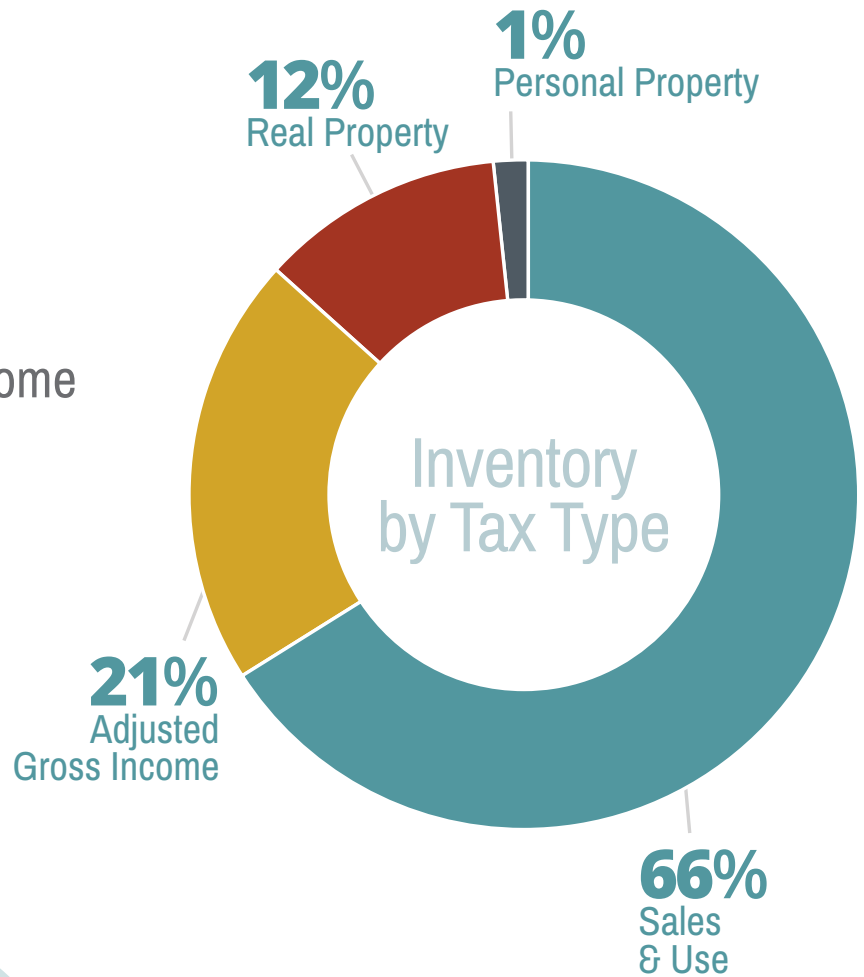
### Inventory by Tax Type

**67** Sales & Use

**21** Adjusted Gross Income

**12** Real Property

**1** Personal Property



In this webcast screen capture from an oral argument at the Indiana State House, Judge Martha Blood Wentworth hears a case in the Indiana Court of Appeals courtroom. In 2016, eight Tax Court hearings were held at the State House. The Tax Court also held hearings in Allen County and Lake County.

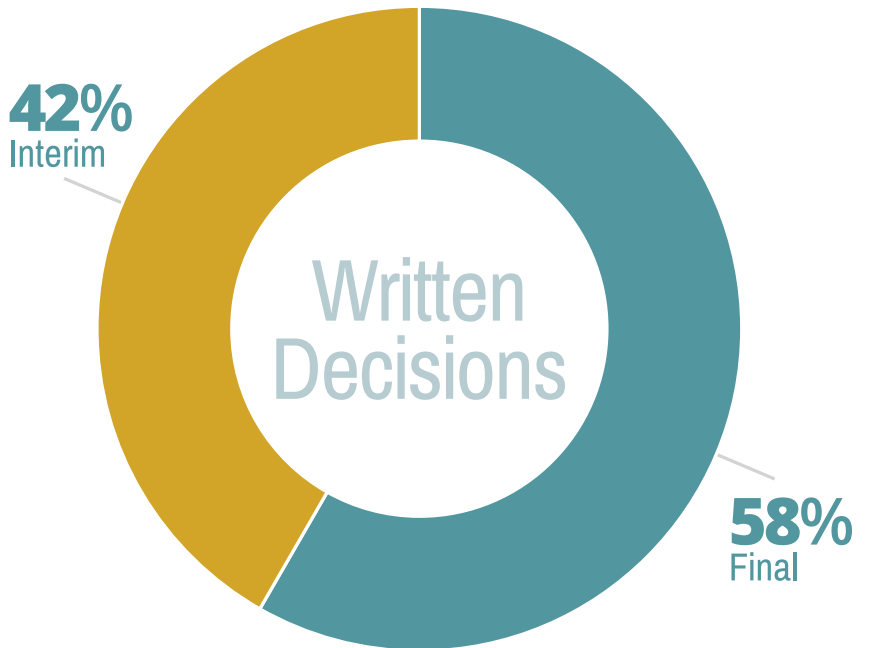
# Written Decisions

## 24 Written Decisions

in 2016

### 14 Final Decisions

- 7 Real Property
- 3 Sales & Use
- 1 Inheritance
- 1 Utility Receipts
- 1 Adjusted Gross Income
- 1 Personal Property



### 10 Interim Decisions

- 7 Adjusted Gross Income
- 2 Sales & Use
- 1 Personal Property

#### 2016 in Review

Four 2016 cases - appealed to the Indiana Supreme Court  
Eight 2015 cases - denied review by Indiana Supreme Court  
Zero case reversals

Total motions filed in 2016 excluding Motions for Summary Judgment & Motions to Dismiss ..... **276**

Total motions ruled on in 2016 excluding Motions for Summary Judgment & Motions to Dismiss ..... **270**

# Year in Review

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During 2016, Indiana Tax Court Judge Wentworth and her staff participated in a number of events throughout the state. Below are some of the highlights of the Tax Court's outreach throughout the year.

- January ..... Speech, Indianapolis Law Club
- February ..... Speech, Monroe County Bar Association
- March ..... Speech, ICLEF Property Tax Institute
- April ..... Bicentennial Mock Trial Judge, Lincoln Middle School, Indianapolis
- May ..... Speech, ISBA Family Law Section
- June ..... Bicentennial Mock Trial Judge, Rousseau McClellan Montessori School 91
- August ..... Speech, Foxmoor Indiana State Tax Update  
..... Speech, Indiana University Kelley School of Business
- September ..... ICLEF: "Speed Dating with Tax"
- October ..... Traveling Hearing: South Side High School, Fort Wayne (Judge Wentworth's Alma Mater)  
..... Tax Roundtable, Indiana Department of State Revenue  
..... Coalition for Court Access, First Meeting
- November ..... Judge of Indiana Bar Foundation's We the People Central Regional High School Finals



# Tax Court Proceedings

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Upon election by the Petitioner, the Indiana Tax Court must conduct its proceedings in the following counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo.

## 2016 Proceedings

### ALLEN COUNTY

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**1** Hearing

### MARION COUNTY

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**8** Hearings

**7** Oral Arguments

**5** Trials

### LAKE COUNTY

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**1** Hearing

## 2016 Totals

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**10** Hearings

**7** Oral Arguments

**5** Trials

