



INDIANA TAX COURT

2020 ANNUAL REPORT



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Indianapolis, IN 46204
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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 G. Fisher



STAFF

TAX COURT ADMINISTRATOR

Karyn D. Graves



STAFF ATTORNEY

Erica E. Aker



SENIOR LAW CLERK

Brandee A. Chanin



LAW CLERK

Zachary D. Cronkhite

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About the Indiana Tax Court



Indiana State House

The Legislature established the Indiana Tax Court, effective July 1, 1986, to assure a body of consistent, binding tax law in Indiana. Accordingly, the Legislature conferred exclusive jurisdiction to the Tax Court over cases that both arise under Indiana’s tax laws and are initial appeals of final determinations from the Indiana Department of State Revenue (IDOR), Indiana Board of Tax Review (IBTR), or Department of Local Government Finance (DLGF).

The Tax Court is an appellate court with unique characteristics in comparison to other appellate courts. Even though, for example, property tax appeals from the IBTR or DLGF are confined to reviewing the agency’s administrative record, these appeals generally are not governed by Indiana’s Appellate Rules. Moreover, the Tax Court hears IDOR appeals *de novo* - holding evidentiary trials, hearings, and oral

arguments - but the resulting written decisions, just like other appellate decisions, are binding and set precedent unless reversed by the Supreme Court.

The Tax Court is the only appellate court that is required by statute to “ride the circuit.” Upon request of a petitioner, the Court must hold hearings in any of six counties other than Marion County, the default location.

The Tax Court has one judge who is appointed by the Governor from three attorneys recommended by the Indiana Judicial Nominating Commission led by the Chief Justice. After appointment, the judge serves until a retention vote is held in the first general election after two years from the date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.

Case Highlights

31 Cases Disposed

Cases Pending 1/1/20 26	Cases Filed 19	Cases Disposed 31	Cases Pending 12/31/20 14
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15 Indiana Department of State Revenue

8 Sales & Use

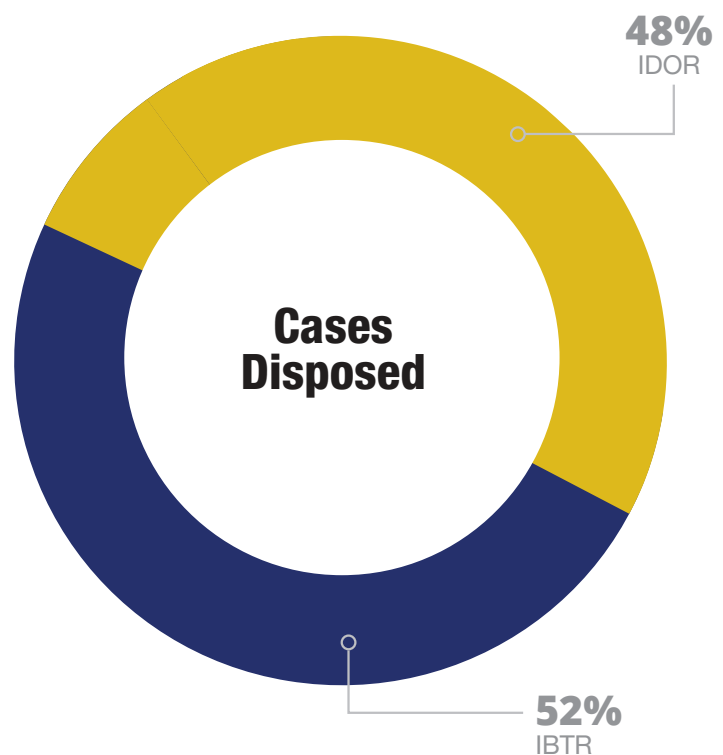
6 Adjusted Gross Income

1 Fuel

16 Indiana Board of Tax Review

15 Real Property

1 Personal Property



2020 in Review

- One notice of intent to appeal to the Supreme Court
- Three cases denied review by Supreme Court
- One appeal withdrawn/dismissed by Supreme Court
- Zero case reversals

Total motions filed in 2020 excluding Motions for Summary Judgment & Motions to Dismiss	107
Total motions ruled on in 2020 excluding Motions for Summary Judgment & Motions to Dismiss	105

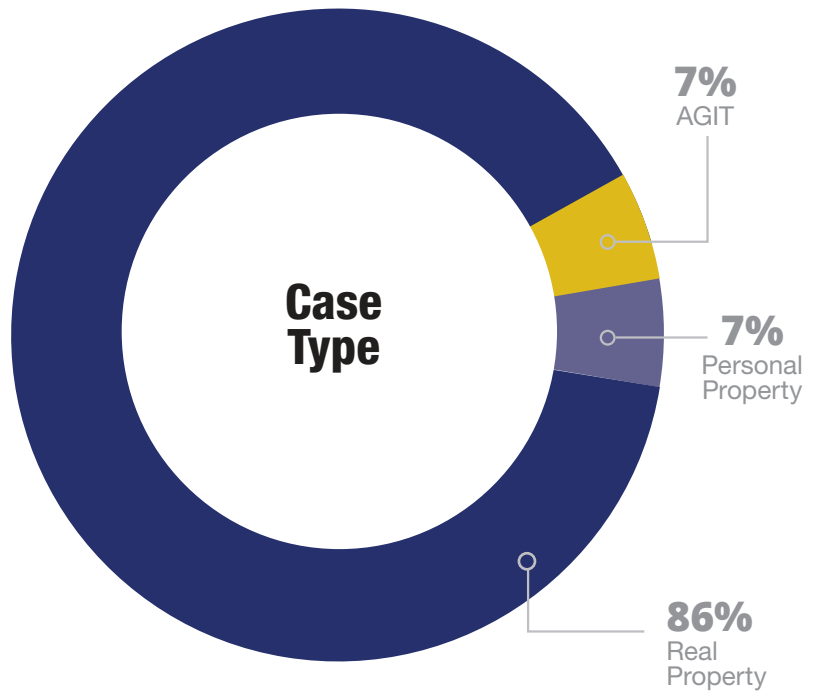
15 Published Decisions

Case Type

- 13** Real Property
- 1** Personal Property
- 1** Adjusted Gross Income

Outcome

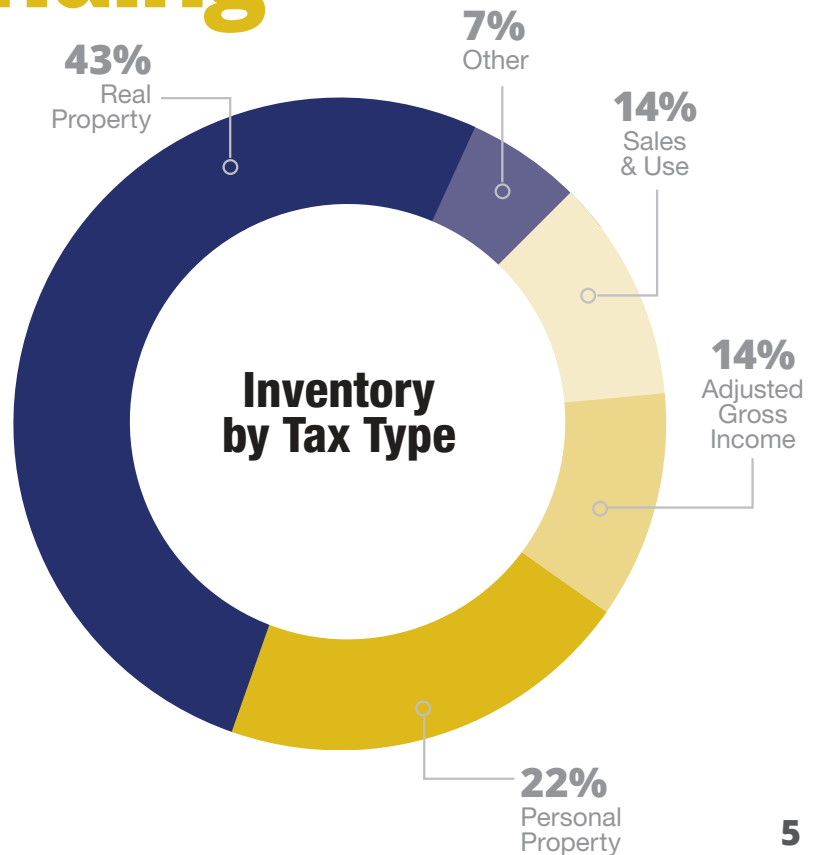
- 9** Affirmed
- 1** Affirmed & Remanded
- 1** Affirmed & Reversed
- 3** Reversed
- 1** Dismissed



14 Cases Pending

as of 12/31/2020

- 2** Sales & Use
- 2** Adjusted Gross Income
- 6** Real Property
- 3** Personal Property
- 1** Other



Year in Review

Women leaders of federal and appellate courts, including Tax Court Judge Martha Blood Wentworth, gather for a photograph prior to the State of the Judiciary: (from left) Hon. Jane Magnus-Stinson, Hon. Nancy Vaidik, Hon. Theresa Lazar Springmann, Hon. Loretta Rush, Hon. Martha Blood Wentworth, and Hon. Robyn Moberly.



The COVID-19 pandemic affected every facet of life. While “in-person” interaction was suspended, the Courts continued operations while complying the Governor’s executive orders and national guidelines.

3/18/20

Tax Court began working remotely, with limited staff working from the office.

3/23/20

Governor Holcomb issued Executive Orders 20-08 and 20-09 that, among other things, closed the Indiana Statehouse to the public and announced an official stay-at-home order effective March 24th.

3/27/20

Supreme Court granted Tax Court’s Administrative Rule 17 Emergency Relief petition and tolled laws, rules, and procedures that set time limits for Tax Court filings and for hearings, oral arguments, and judgments. In-person and “rotunda filing” of documents with the Clerk were suspended through April 6th. E-filing remained available. [Case No. 20S-CB-231]

April 30, 2020 - Zoom Oral Argument



4/7/20

Supreme Court directed parties unable to meet filing deadlines to file a motion with the Tax Court for an extension of time and suspended in-person and “rotunda filing” of documents with the Clerk first until May 4th and ultimately until such time that the Supreme Court may order. On December 21st, in-person and rotunda filing was reinstated.

4/30/20

Tax Court was the first appellate court to conduct an oral argument using the Zoom platform.

7/20/20

Tax Court began limited on-site work in the office as well as working remotely, while continuing to hold all meetings and conferences via Zoom.

Tax Court Proceedings

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.

Typically, Marion County oral arguments & hearings are held in the Court of Appeals Courtroom. These arguments are broadcast live on the web, recorded by the Tax Court staff, and may be viewed online. Trials are open to the public, but are not webcast live or recorded.

2020 Proceedings

MARION COUNTY

- 9** Oral Arguments
- 2** Hearings
- 1** Trial

