

**IC 33-26-5**

**Chapter 5. Small Claims Docket**

**IC 33-26-5-1**

**Small claims docket**

Sec. 1. The tax court shall establish a small claims docket for processing:

- (1) claims for refunds from the department of state revenue that do not exceed five thousand dollars (\$5,000) for any year; and
- (2) appeals of final determinations of assessed value made by the Indiana board of tax review that do not exceed forty-five thousand dollars (\$45,000).

*As added by P.L.98-2004, SEC.5.*

**IC 33-26-5-2**

**Rules and procedures**

Sec. 2. The tax court shall adopt rules and procedures under which cases on the small claims docket are heard and decided.

*As added by P.L.98-2004, SEC.5.*