In the
Indiana Supreme Court

In the Matter of Administrative Rule 17 Emergency Relief for the Indiana Tax Court Relating to the 2019 Novel Coronavirus (COVID-19).	Supreme Court Case No. 20S-CB-231

FILED
Mar 27 2020, 4:10 pm
CLERK
Indiana Supreme Court
Court of Appeals
and Tax Court

Order

The Indiana Tax Court ("Tax Court") has petitioned this Court for emergency relief pursuant to Indiana Administrative Rule 17. The petition states that federal and state emergencies have been declared relating to the 2019 novel coronavirus (COVID-19), including significant statewide restrictions on travel and business operations and closure of State government offices, including the Indiana Statehouse and Government Center campuses under Executive Orders 20-08 and 20-09; and that this Court has tolled deadlines in trial and appellate matters and suspended in-person and "rotunda filing" of documents with the Clerk of Courts. This emergency will likewise impede litigants' and courts' ability to comply with statutory deadlines and rules of procedure in the Tax Court.

Being duly advised, the Court GRANTS the petition, DECLARES that an emergency exists in the Tax Court, and APPROVES the plan as submitted. The Court further ORDERS as follows to ensure the orderly and fair administration of justice during this emergency, effective immediately and **through April 6, 2020**:

1. All laws, rules, and procedures setting time limits for Tax Court filings, including but not limited to original tax appeals and responses thereto, briefs, motions and responses thereto, and petitions for rehearing, *see*, *e.g.*, Ind. Tax Court Rules 3, 5, 12, & 26, are **tolled as follows**:
    a. All fillings currently due in the Tax Court on or between March 26, 2020 and April 6, 2020 will be due on April 21, 2020.
    b. Filings currently due on or between April 7, 2020 and April 21, 2020 will be due fifteen (15) days after their current due date.
    c. Fillings due after April 21, 2020 remain due on their current due date.

    The Court also **tolls** any applicable laws, rules, and procedures setting time limits for speedy hearings, oral arguments, judgments, and other orders in matters before the Tax Court. Further, no interest shall be due or charged during these tolled periods. Nothing in this paragraph, however, prohibits the Tax Court from proceeding with any matter it deems in its discretion to be essential or urgent.
2. If litigants require additional time, they may file a motion for extension of time with the Tax Court.

3. Any certified administrative records that are due to be completed by either the Indiana Board of Tax Review or the Department of Local Government Finance from the date of this order until April 21, 2020 shall be automatically extended by fifteen (15) days from the original due date.
4. The Court **suspends** conventional filing of Tax Court documents by personal delivery to the Clerk or the "rotunda filing drop box." **E-filing remains available to Tax Court litigants under Tax Court Rule 23**, and documents exempted from e-filing shall be filed by United States Mail or third-party commercial carrier pursuant to Appellate Rules 23(A)(2)–(3) unless otherwise ordered by the Tax Court. Parties who cannot e-file and have an emergency **Tax Court** matter may contact the Indiana Tax Court Administrator, Karyn D. Graves, at 317-232-4695 or *karyn.graves@courts.in.gov* to request special accommodation.

Done at Indianapolis, Indiana, on 3/27/2020.

Loretta H. Rush
Chief Justice of Indiana