



POWER OF ATTORNEY

State Form 23261 (R6 / 2-03)

Prescribed by the Department of Local Government Finance

Please TYPE or PRINT.

PART I - POWER OF ATTORNEY

1. Taxpayer Information (taxpayer must sign and date this form on page 2, line 7 and have form notarized on page 2, line 8.)

Taxpayer [name(s) and address(es)]	Social Security number
	Employer identification number
	Daytime telephone number

Hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2. Representative Information (representative must sign and date this form on page 2, Part II.)

Name and address	Telephone number
	FAX number
	Check if: <input type="checkbox"/> New Address <input type="checkbox"/> New Telephone Number
Name and address	Telephone number
	FAX number
	Check if: <input type="checkbox"/> New Address <input type="checkbox"/> New Telephone Number

to represent the taxpayer(s), for the following matters, before the:

- Department of Local Government Finance _____ County Property Tax Assessment Board of Appeals
 Indiana Board of Tax Review

3. Tax Matters

Type of Tax (real property, personal property)	Tax Form Number (130,131,133,17T, etc.)	Year(s) or Period(s)

4. Acts Authorized: The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, including the authority to sign any agreements, consents or other documents.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

5. Notices and Communications: Notices and other communications will be sent to the first representative listed in line 2.

If you also want the second representative listed to receive such notices and communications, check this box

6. Retention/Revocation of Prior Power(s) of Attorney: The filing of this power of attorney automatically revokes all earlier power(s) of attorney with the _____ County Property Tax Assessment Board of Appeals, Department of Local Government Finance, or Indiana Board of Tax Review for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check this box

You must attach a copy of any power of attorney you wish to remain in effect.

7. Signature of Taxpayer: If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

The following applies if the authorized representative is a Certified Property Tax Representative pursuant to 50 IAC 15-5-5:

I understand that by authorizing _____ as my Certified Property Tax Representative, I am aware of and accept the possibility that the property value may increase as a result of filing an administrative appeal with the Property Tax Assessment Board of Appeals, and that I may be compelled to appear at a hearing before the Property Tax Assessment Board of Appeals or the Department of Local Government Finance.

I further understand that the Certified Property Tax Representative is not an attorney and may not present arguments of a legal nature on my behalf.

If this power of attorney is not signed, dated and notarized, it will be returned.

Signature of taxpayer	Title (if applicable)	
Printed name of taxpayer		Date signed
Signature of taxpayer	Title (if applicable)	
Printed name of taxpayer		Date signed

8. Acknowledgement

STATE OF _____ }
 COUNTY OF _____ } SS:

Before me, a notary public in and for said state and county, personally appeared, this _____ day of _____, _____, the taxpayer(s) or a person duly authorized to sign for and on behalf of the taxpayer(s), who acknowledged the execution of this power of attorney as the voluntary act and deed of the taxpayer(s).

Signature of Notary	County of residence
Typed or printed name of Notary	Date commission expires

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

I am aware of the statutes, rules and regulations applicable to the matters specified in line 3;

I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and

I am one of the following:

- a. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
- b. Certified Tax Representative pursuant to 50 IAC 15-5.
- c. Other (specify) _____

If this declaration of representative is not signed and dated, the power of attorney will be returned.

DESIGNATION (insert above letter - a, b, or c)	JURISDICTION (state, etc.) OR ENROLLMENT CARD NO.	SIGNATURE	DATE