

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials
FROM: Barry Wood, Assessment Division Director
RE: 2016 Assessment Calendar
DATE: January 5, 2016

Listed below are key dates for assessing officials. The main goal for the Department of Local Government Finance (“Department”) and for local officials in 2016 will continue to be on-time tax bills.

Dates may change by action of the General Assembly. Since deadlines occurring on a Saturday, Sunday, or legal holiday are effective on the next business day (IC 6-1.1-1-25), the **timeline below was modified to reflect the last business day on which the activity can be accomplished.** Please note that this calendar is intended to be an informative bulletin; it is not a substitute for reading the law.

January 1: Real Property and Personal Property assessment date for taxes due and payable in 2017. (IC 6-1.1-2-1.5 amended by Section 3 of Senate Enrolled Act [SEA] 420-2014).

January 1: Effective January 1, 2016, pursuant to IC 6-1.1-15-19 (Section 3 of HEA 1603-2015), the county assessor is required to send quarterly notices to the fiscal officer of each taxing unit (including redevelopment commissions) affected by a property tax appeal. The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary in order to provide the quarterly notices.

January 15: Mobile Home assessment date for taxes due in 2016. (IC 6-1.1-2-1.5).

February 1: The county assessor must forward sales disclosure form data to the Legislative Services Agency (“LSA”) and the Department. (IC 6-1.1-5.5-3, amended by Section 17 of SEA 420-2014).

February 10: Pursuant to IC 6-1.1-4-22, amended by Section 13 of SEA 420-2014, Form 11’s must be provided by the earlier of:

- (1) 90 days after the assessor completes the appraisal of a parcel or receives a report for a parcel from a professional appraiser or professional appraisal firm; or

(2) February 10 starting in assessment year 2016.

March 1: Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior to March 1 (March 1, 2013-2015). IC 6-1.1-9-4; (for the deadline pertaining to personal property, see IC 6-1.1-9-3)

March 1: Although there is no statutory date for the submission of the county's ratio study as part of the annual adjustment process, in order to ensure on-time billing for 2016-pay-2017, it is strongly recommended the ratio study be submitted by this date.

March 31: Pursuant to IC 6-1.1-28-12 (Section 4 of SEA 423-2015), each property tax assessment board of appeals ("PTABOA") is required to submit a report to the Department, the Indiana Board of Tax Review ("IBTR"), and LSA before April 1 annually (the report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for review filed with the PTABOA for the preceding year.

April 1: Last day a current year property tax exemption application may be filed with the county assessor. IC 6-1.1-11-3

April 19: Last day for the county treasurer to mail 2015-pay-2016 tax bills (must be mailed at least fifteen [15] business days before the first installment is due). IC 6-1.1-22-8.1(c)

May 1: The reassessment of the third group of parcels under the county's reassessment plan starts. IC 6-1.1-4-4.2(a)(5)

May 2: Although there is no statutory date for Department approval of the county's ratio study, in order to ensure on-time billing for 2016-pay-2017, it is strongly recommended the ratio study be approved by this date.

May 10: Last day a Correction of Error appeal (Form 133) and claim for refund may be filed for the Spring, 2013 installment of property taxes. IC 6-1.1-15-12(i); IC 6-1.1-26-1

May 10: First installment of 2015-pay-2016 property taxes due. IC 6-1.1-22-9

May 16: Last day to file a personal property return unless an extension has been granted by the assessing official. 50 IAC 4.2-2-2; IC 6-1.1-3-7(b)

May 16: Last day an amended personal property return may be filed for the March 1, 2015 assessment date (twelve [12] months from the later of the following: the filing date for the original property tax return if the taxpayer is not granted an extension, or the extension date for the original personal property return if the taxpayer is granted an extension). IC 6-1.1-3-7.5(a)

May 16: Last day to assess personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2006-2015). IC 6-1.1-9-3

July 1: Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2016-pay-2017 gross assessed values) to the county auditor. IC 6-1.1-5-14

July 1: Last day for the county assessor to deliver the personal property assessment data to the auditor. IC 6-1.1-3-17(b)

July 15: Last day to file an amended personal property return and be able to pay taxes in 2017 based on the assessed value reported on the amended return for the 2016 assessment date. If a taxpayer fails to file an amended return on or before July 15, 2016, the pay-2017 taxes will be based on the assessed values reported on the original return. (IC 6-1.1-3-7.5(e)-(f), amended in Section 1 of HEA 1388-2015)

July 31: The appraisal of one-third (1/3) of the parcels in the third reassessment group shall be completed as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(1)

August 1: Last day for county auditor to certify net assessed values to the fiscal officer of each political subdivision of the county and to the Department. IC 6-1.1-17-1

September 15: Last day for a township assessing official to make a change on a personal property return filed on or before May 16 of the current year and notify the taxpayer of the change. If the return was filed after May 16, the assessing official has four (4) months from the day of filing to make a change and give notice. IC 6-1.1-16-1(a)(1)

October 31: Last day for a county assessor or a PTABOA to make a change on a personal property return filed on or before May 16 of the current year and notify the taxpayer of the change. If the return was filed after May 16, the county assessor or the PTABOA has five (5) months from the day of filing to make a change and give notice. IC 6-1.1-16-1(a)(2)

October 31: The appraisal of two-thirds (2/3) of the parcels in the third reassessment group shall be completed as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(2)

November 7: Last day for filing an exemption application by an owner and for approval by the PTABOA of the application if the county assessor did not give notice to the owner of his or her failure to apply in the preceding year. (First Monday in November, per statute.) IC 6-1.1-11-5(d)

November 10: Last day a Correction of Error appeal (Form 133) and claim for refund may be filed for the Fall, 2013 installment of property taxes. IC 6-1.1-15-12(i); IC 6-1.1-26-1

November 10: Second installment of 2015-pay-2016 taxes due. IC 6-1.1-22-9

December 30: Last day to file a disaster petition, issue a reassessment order, and make an adjustment for a disaster petition for the March 1, 2015 assessment date, and last day to file a petition for reassessment of permanently flooded land for the March 1, 2015 assessment date. IC 6-1.1-4-11; IC 6-1.1-4-11.5

December 31: The appraisal of all of the parcels in the third reassessment group shall be completed as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(3)

If you have any questions, please contact Barry Wood at (317) 232-3762 or bwood@dlgf.in.gov.