

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** Assessing Officials  
**FROM:** Barry Wood, Assessment Division Director  
**RE:** 2019 Assessment Calendar  
**DATE:** December 31, 2018

Listed below are key dates for assessing officials. The main goal for the Department of Local Government Finance (“Department”) and for local officials in 2019 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 2020. (IC 6-1.1-2-1.5).
January 1	Mobile homes assessment date for taxes due and payable in 2019. (IC 6-1.1-2-1.5)
January 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. (IC 6-1.1-15-19)
January 1	Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior (January 1, 2016); (IC 6-1.1-9-4) (for the deadline pertaining to personal property, see IC 6-1.1-9-3)
February 1	Last date for submission of sales disclosure form data to the Legislative Services Agency (“LSA”) and the Department. (IC 6-1.1-5.5-3).
February 9	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 (IC 6-1.1-4-22)
<b>March 1</b>	<b>Last date for county to submit its ratio study and coefficient of dispersion study to the Department. (IC 6-1.1-14-12)</b>
March 30	Last date for filing a report on appeals filed with the property tax assessment board of appeals (“PTABOA”) with the Department, the Indiana Board of Tax Review (“IBTR”), and LSA. (The report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for appeal filed with the PTABOA for the preceding year. (IC 6-1.1-28-12)
April 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. (IC 6-1.1-15-19)
April 1	Last day for township assessors to certify the assessed value of fixed property to the county assessor. However, in a county with a township assessor in every township, the township assessor shall certify the list to the Department. (IC 6-1.1-8-24)
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 10	Last day for county assessor to certify the assessed value of fixed property to the Department. (IC 6-1.1-8-24)
<b>April 15</b>	<b>Last day for the county treasurer to mail 2018-pay-2019 tax bills. (IC 6-1.1-22-8.1(c))</b>
<b>April 30</b>	<b>Last date to mail Notice of Assessment (Form 11) for appeal deadline of June 15 of the assessment year. (IC 6-1.1-15-1.1 (b)(2)) If the Notice of Assessment is mailed by the county on or after May 1 of the assessment year, the appeal filing deadline is June 15 of the year in which the tax bill is mailed by the county treasurer. (IC 6-1.1-15-1.1 (b)(2))</b>
<b>May 1</b>	<b>First day of the reassessment of the second group of parcels under the county’s 2018 - 2022 reassessment plan. (IC 6-1.1-4-4.2(a)(5))</b>
May 1	Last day for township assessors to prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. (IC 6-1.1-5-14)

May 10	Last day an appeal (Form 130) and claim for refund may be filed for the Spring, 2016 installment of property taxes. (IC 6-1.1-15-12.1(h); IC 6-1.1-26-1.1)
<b>May 10</b>	<b>First installment of 2018-pay-2019 property taxes due.</b> (IC 6-1.1-22-9)
May 15	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 15	Last day an amended personal property return may be filed for the January 1, 2018 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 15	Last day to give notice of the assessment of personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2009-2018). (IC 6-1.1-9-3)
May 31	Last day for township assessors to deliver to the county assessor a list stating the total of the personal property assessments for each taxing district. (IC 6-1.1-3-17(a))
<b>June 17</b>	<b>Last day for a taxpayer to file an appeal if the Notice of Assessment is mailed by the county before May 1 of the assessment year.</b> (IC 6-1.1-15-1.1(b)(2))
July 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. (IC 6-1.1-15-19)
<b>July 1</b>	<b>Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2019-pay-2020 gross assessed values) to the county auditor.</b> (IC 6-1.1-5-14 (b))
<b>July 1</b>	<b>Last day for the county assessor to deliver the personal property assessment data to the auditor.</b> (IC 6-1.1-3-17(b))
July 15	Last day to file an amended personal property return (for 2019 assessment date) and be able to pay taxes in 2020 based on the assessed value reported on the amended return. If a taxpayer fails to file an amended return on or before July 15, 2019, the pay-2020 taxes will be based on the assessed values reported on the original return. (IC 6-1.1-3-7.5(e)-(f))

July 31	Last date for completion of the appraisal of one-third (1/3) of the parcels in the second reassessment group as part of the county's cyclical reassessment plan. (IC 6-1.1-4-21.4(a)(1))
<b>August 1</b>	<b>Last day for county auditor to certify net assessed values to the Department.</b> (IC 6-1.1-17-1)
August 30	Last day for township or county assessors to transmit: (1) parcel characteristics and parcel assessments of all parcels; and (2) the personal property return characteristics and assessments by return to LSA and the Department. (IC 6-1.1-4-25(b)(3))
August 30	Last day for township or county assessors to transmit GIS data to the Office of Technology ("IOT"). (IC 6-1.1-4-25(b)(3))
September 13	Last day for a township assessing official to make a change on a personal property return filed on or before May 15 of the current year and notify the taxpayer of the change. If the return was filed after May 15, 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 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. (IC 6-1.1-15-19)
October 30	Last day for a county assessor or a PTABOA to make a change on a personal property return filed on or before May 15 of the current year and notify the taxpayer of the change. If the return was filed after May 15, 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	Last date for completion of the appraisal of two-thirds (2/3) of the parcels in the second reassessment group as part of the county's cyclical reassessment plan. (IC 6-1.1-4-21.4(a)(2))
November 8	Last day an appeal (Form 130) and claim for refund may be filed for the Fall, 2016 installment of property taxes. (IC 6-1.1-15-12.1(h); IC 6-1.1-26-1.1)
<b>November 12</b>	<b>Second installment of 2018-pay-2019 taxes due.</b> (IC 6-1.1-22-9)
December 31	Last day to file a disaster petition, issue a reassessment order, and make an adjustment for a disaster petition for the January 1, 2018 assessment date, and

	last day to file a petition for reassessment of permanently flooded land. (IC 6-1.1-4-11; IC 6-1.1-4-11.5)
December 31	Last date for completion of the appraisal of all of the parcels in the second reassessment group 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 Assessment Division Director, Barry Wood, at [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov) or (317) 232-3762.