
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials

FROM: Barry Wood, Assessment Division Director

RE: 2022 Assessment Calendar

DATE: February 3, 2022

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2022 and 2023.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for the calendar year 2022. The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the year.

If you have any questions, please contact the Department at Support@dlgf.in.gov or (317) 234-4480.

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, Indiana Code governs.

2022 Assessment Calendar

Dates may change by action of the 2022 General Assembly.

January 1	Real Property and Personal Property assessment date for taxes due and payable in 2023. (Ind. Code § 6-1.1-2-1.5)
January 1	Mobile homes assessment date for taxes due and payable in 2022. (Ind. Code § 6-1.1-2-1.5)
January 1	Quarterly property tax appeal reports are 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 to provide the quarterly notices. (Ind. Code § 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, 2019). (Ind. Code § 6-1.1-9-4) (for the deadline pertaining to personal property, see Ind. Code § 6-1.1-9-3)
February 1	Deadline for submission of assessors' sales disclosure data (SALEDISC, SALECONTAC, SALEPARCEL) for the calendar year 2021 sales (affects 2022-pay-2023 tax year). (Ind. Code § 6-1.1-5.5-3) For sales that occur in 2022, please note that the Department recommends – at a minimum – a monthly upload of sales disclosure records to Gateway.
February 10	Form 11s 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. (Ind. Code § 6-1.1-4-22)
March 1	Last date for the county assessor to submit its ratio study and coefficient of dispersion study to the Department. (Ind. Code § 6-1.1-14-12)
March 1	Deadline for submission of assessors' annually assessed mobile home data (MOBILE, APPEALMH) for the calendar year 2022 (affects 2022-pay-2022 tax year). (50 IAC 26-20-6(b)-(c))
March 31	Last date for filing a report on appeals filed in 2021 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 Ind. Code § 5-14-6). This report documents the notices for appeal filed with the PTABOA for the preceding year. (Ind. Code § 6-1.1-28-12)

April 1	Quarterly property tax appeal reports are 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 to provide the quarterly notices. (Ind. Code § 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. (Ind. Code § 6-1.1-8-24)
April 1	Last day a current year property tax exemption application may be filed with the county assessor. (Ind. Code § 6-1.1-11-3)
April 10	Last day for county assessor to certify the assessed value of fixed utility property to the Department. (Ind. Code § 6-1.1-8-24)
April 15	Last day for the county treasurer to mail 2021-pay-2022 tax bills. (Ind. Code § 6-1.1-22-8.1(c))
April 29	Last date to mail the Notice of Assessment (Form 11) for the appeal deadline of June 15 of the assessment year. (Ind. Code § 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. (Ind. Code § 6-1.1-15-1.1 (b)(2))
April 29	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. (Ind. Code § 6-1.1-5-14)
May 1	First day of the reassessment of the first group of parcels under the county's 2022 - 2026 reassessment plan. (Ind. Code § 6-1.1-4-4.2(a)(5))
May 10	Last day an appeal (Form 130) and claim for refund may be filed for the Spring 2022 installment of property taxes if the county sent bills on time. (Ind. Code § 6-1.1-15-12.1(h); Ind. Code § 6-1.1-26-1.1)
May 10	First installment of 2021-pay-2022 property taxes due. (Ind. Code § 6-1.1-22-9)
May 16	Last day an amended personal property return may be filed for the January 1, 2021 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). (Ind. Code § 6-1.1-3-7.5(a))
May 16	Last day to give notice of the assessment of personal property that was not reported by the taxpayer three (3) years prior to the current year's filing deadline (2012-2021). (Ind. Code § 6-1.1-9-3)
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; Ind. Code § 6-1.1-3-7(b))
June 1	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. (Ind. Code § 6-1.1-3-17(a))
June 15	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. (Ind. Code § 6-1.1-15-1.1(b)(2))
June 15	Last day for the Department to certify the assessed values of state distributable property to the assessor and the auditor. (Ind. Code § 6-1.1-8-27(a))
June 15	Quarterly property tax appeal reports due to the fiscal officer of each taxing unity (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 to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
July 1	Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2022-pay-2023 gross assessed values) to the county auditor. (Ind. Code § 6-1.1-5-14(b))
July 1	Last day for the county assessor to deliver the personal property assessment data to the auditor. (Ind. Code § 6-1.1-3-17(b))
July 1	Last day to file an amended personal property return (for the 2022 assessment date) and be able to pay taxes in 2023 based on the assessed value reported on the amended return. If a taxpayer fails to file an amended return on or before July 15, 2022, the pay-2023 taxes will be based on the assessed values reported on the original return. (Ind. Code § 6-1.1-3-7.5(e)-(f))
July 29	Last date for completion of the appraisal of one-third (1/3) of the parcels in the first reassessment group as part of the county's cyclical reassessment plan. (Ind. Code § 6-1.1-4-21.4(a)(1))

August 1	Last day for county auditor to certify net assessed values (“CNAV”) to the Department. The Department will make AV visible to every political subdivision via Gateway. All units are encouraged to use Gateway’s public site to validate the AVs certified by the county auditor. (Ind. Code § 6-1.1-17-1)
August 1	Deadline for submission of assessors’ real property data (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL) for the 2022-pay-2023 tax year. (Ind. Code § 6-1.1-4-25(b); 50 IAC 26-20-4(b)–(h))
August 31	Deadline for submission of assessors’ oil & gas assessment data for those counties where applicable (OILGAS, OILGASALL) for the 2022-pay-2023 tax year. (Ind. Code § 6-1.1-4-25(b); 50 IAC 26-20-7(b)–(c))
August 31	Deadline for submission of assessors’ personal property data (PERSPROP, POOLDATA, APPEALPP) for the 2022-pay-2023 tax year. (Ind. Code § 6-1.1-4-25(b); 50 IAC 26-20-5(b)–(d))
September 15	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. (Ind. Code § 6-1.1-4-25(b)(3))
August 31 September 15	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. (Ind. Code § 6-1.1-16-1(a)(1))
September 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. (Ind. Code § 6-1.1-16-1(a)(2))
October 1	Quarterly property tax appeal reports due to the fiscal officer of each taxing unity (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 to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
October 31	Last date for completion of the appraisal of two-thirds (2/3) of the parcels in the first reassessment group as part of the county’s cyclical reassessment plan. (Ind. Code § 6-1.1-4-21.4(a)(2))

November 10	Last day an appeal for correction of error and claim for refund may be filed for the Fall, 2019 installment of property taxes or for assessed value if tax bills were timely sent. (Ind. Code § 6-1.1-15-12.1(h); Ind. Code § 6-1.1-26-1.1)
November 10	Second installment of 2021-pay-2022 taxes due. (Ind. Code § 6-1.1-22-9)
December 1	Deadline for the Department to release the annual solar land base rates. (Ind. Code § 6-1.1-8-24.5)
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, 2021 assessment date, and last day to file a petition for a reassessment of permanently flooded land. (Ind. Code § 6-1.1-4-11; Ind. Code § 6-1.1-4-11.5)
December 30	Last date for completion of the appraisal of all the parcels in the first reassessment group as part of the county's cyclical reassessment plan. (Ind. Code § 6-1.1-4-21.4(a)(3))
December 31	Deadline for Gateway submission of annual ERA abatement publication through Gateway File Transmission. (Ind. Code § 6-1.1-12.1-8)
January 1, 2023	Real Property and Personal Property assessment date for taxes due and payable in 2024. (Ind. Code § 6-1.1-2-1.5)
January 1, 2023	Mobile homes assessment date for taxes due and payable in 2023. (Ind. Code § 6-1.1-2-1.5)
January 1, 2023	Quarterly property tax appeal reports are 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 to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
January 1, 2023	Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior (January 1, 2020). (Ind. Code § 6-1.1-9-4) (for the deadline pertaining to personal property, see Ind. Code § 6-1.1-9-3.)