



# Department of Local Government Finance

## What's the Latest From the DLGF?

June 1, 2023

23rd Annual Indiana Property Tax Institute



# Agenda

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- New Officials
- Property Tax Data Snapshot
- 2023 Ratio Studies
- Local Government Spending & Budgeting
- Land Orders
- State Distributable Property & Wind Farms
- Form 11s
- Emergency Relief Options & Natural Disasters



# New Officials



# New Officials – 2022 Elections

- County Assessors – 19 (New)\*
  - \* *As of April 17, 2023 – 20 (New)*
- Township Assessors – 6 (New)
- County Auditors – 32 (New)
- County Treasurers – 7 (New)

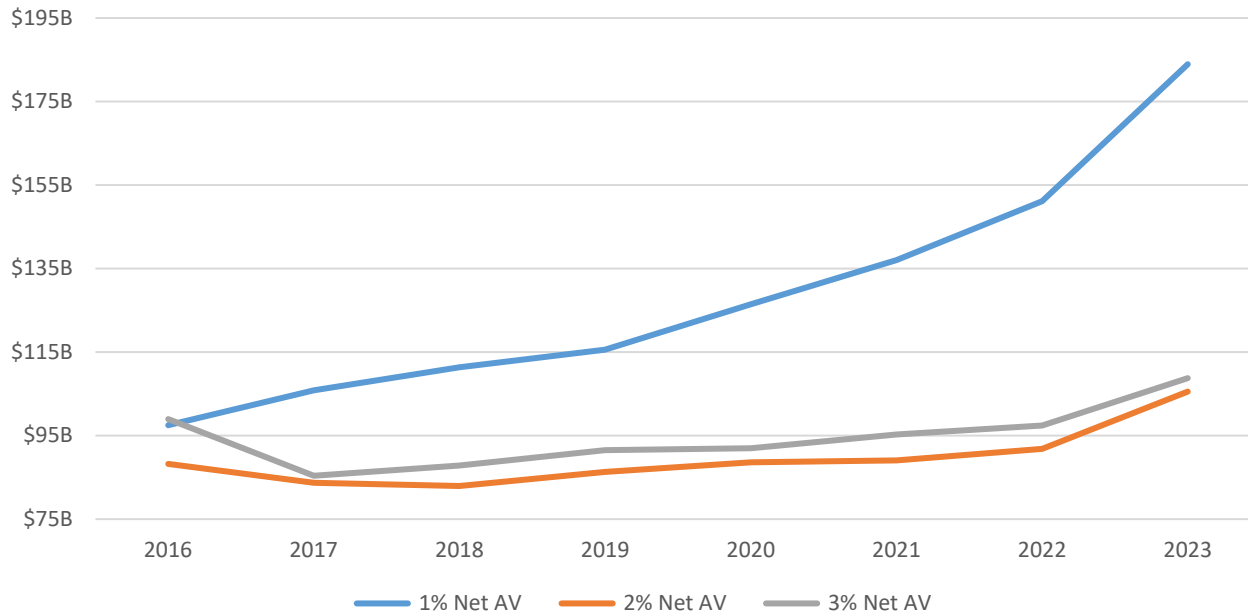


# Property Tax Data Snapshot



# Shifts in the Statewide Tax Base

Net Assessed Value by Bucket Type 2016 - 2023



	Statewide CNAV Value	1% Bucket Share	2% Bucket Share	3% Bucket Share
2016	\$287.5 B	33.87%	30.64%	34.37%
2017	\$293.6 B	35.99%	28.46%	29.03%
2018	\$300.6 B	36.97%	27.53%	29.16%
2019	\$310.1 B	37.19%	27.78%	29.46%
2020	\$322.8 B	39.10%	27.40%	28.44%
2021	\$335.5 B	40.77%	26.50%	28.34%
2022	\$353.7 B	42.67%	25.92%	27.51%
2023	\$406.0 B	45.23%	25.95%	26.74%



# CNAV vs. Levy vs. MLGQ Changes

	Statewide CNAV Value	% Change	Statewide Levy Value	% Change	MLGQ
2016	\$ 287.5 B	-	\$ 7.069 B	-	-
2017	\$ 293.6 B	+2.14%	\$ 7.252 B	+2.59%	3.8%
2018	\$ 300.6 B	+2.38%	\$ 7.543 B	+4.01%	4.0%
2019	\$ 310.1 B	+3.16%	\$ 7.904 B	+4.78%	3.4%
2020	\$ 322.8 B	+4.09%	\$ 8.229 B	+4.12%	3.5%
2021	\$ 335.5 B	+3.92%	\$ 8.647 B	+5.09%	4.2%
2022	\$ 353.7 B	+5.44%	\$ 9.094 B	+5.16%	4.3%
2023	\$ 406.0 B	+14.78%	\$ 9.895 B	+8.81%	5.0%



# 2022 – 2023 Percent Change Breakdown

County	County Name	Percent Change in:		
		Certified NAV	Levy (All Units)	Median Tax Bill
01	Adams	12.94%	8.21%	7.65%
02	Allen	14.19%	6.66%	14.67%
03	Bartholomew	11.18%	8.15%	10.50%
04	Benton	-2.84%	-2.15%	21.68%
05	Blackford	13.28%	5.71%	14.29%
06	Boone	21.93%	15.52%	12.10%
07	Brown	13.85%	5.28%	4.56%
08	Carroll	13.63%	5.61%	10.49%
09	Cass	12.28%	-0.07%	7.71%
10	Clark	17.64%	8.95%	15.84%
11	Clay	13.37%	1.43%	2.82%
12	Clinton	17.45%	6.11%	20.73%
13	Crawford	12.61%	-1.61%	5.88%
14	Daviess	12.31%	5.64%	8.07%
15	Dearborn	8.34%	5.00%	7.14%
16	Decatur	14.96%	0.87%	4.36%
17	DeKalb	11.23%	5.49%	11.14%
18	Delaware	13.43%	5.26%	9.86%
19	Dubois	14.59%	7.35%	13.08%
20	Elkhart	12.59%	8.32%	12.22%





# 2022 – 2023 Percent Change Breakdown

County	County Name	Percent Change in:		
		Certified NAV	Levy (All Units)	Median Tax Bill
21	Fayette	12.85%	6.70%	16.28%
22	Floyd	10.15%	8.97%	11.04%
23	Fountain	23.32%	8.29%	15.58%
24	Franklin	17.15%	11.42%	12.65%
25	Fulton	14.01%	4.70%	5.71%
26	Gibson	11.46%	3.91%	11.87%
27	Grant	10.96%	5.40%	11.30%
28	Greene	11.87%	3.12%	5.79%
29	Hamilton	16.88%	13.71%	13.79%
30	Hancock	21.14%	17.29%	20.15%
31	Harrison	14.44%	8.09%	10.95%
32	Hendricks	15.84%	11.62%	13.43%
33	Henry	17.85%	9.49%	12.04%
34	Howard	11.78%	7.85%	18.67%
35	Huntington	15.21%	3.93%	8.52%
36	Jackson	12.33%	16.30%	26.53%
37	Jasper	7.85%	4.78%	5.70%
38	Jay	14.71%	4.93%	2.19%
39	Jefferson	7.75%	6.61%	8.40%
40	Jennings	14.87%	4.26%	3.87%



# 2022 – 2023 Percent Change Breakdown

County	County Name	Percent Change in:		
		Certified NAV	Levy (All Units)	Median Tax Bill
41	Johnson	20.58%	19.84%	19.13%
42	Knox	17.00%	3.99%	10.27%
43	Kosciusko	17.69%	12.01%	16.46%
44	LaGrange	17.33%	13.29%	12.73%
45	Lake	9.91%	7.86%	12.37%
46	LaPorte	8.00%	6.33%	7.64%
47	Lawrence	16.67%	9.69%	12.02%
48	Madison	12.29%	5.47%	8.25%
49	Marion	17.86%	9.16%	17.69%
50	Marshall	17.51%	11.04%	19.17%
51	Martin	20.52%	7.57%	8.52%
52	Miami	13.29%	5.43%	7.66%
53	Monroe	17.99%	15.55%	15.43%
54	Montgomery	14.69%	8.96%	16.42%
55	Morgan	26.72%	23.11%	32.88%
56	Newton	12.93%	4.00%	8.80%
57	Noble	13.01%	7.88%	10.19%
58	Ohio	19.36%	0.66%	1.19%
59	Orange	13.59%	5.99%	11.42%
60	Owen	18.71%	5.00%	3.45%



# 2022 – 2023 Percent Change Breakdown

County	County Name	Percent Change in:		
		Certified NAV	Levy (All Units)	Median Tax Bill
61	Parke	16.80%	6.20%	17.44%
62	Perry	16.50%	0.54%	6.97%
63	Pike	11.13%	5.00%	13.56%
64	Porter	11.96%	8.12%	11.98%
65	Posey	10.08%	7.79%	15.64%
66	Pulaski	9.55%	4.44%	2.28%
67	Putnam	13.90%	13.61%	15.55%
68	Randolph	13.58%	8.17%	8.26%
69	Ripley	5.37%	3.83%	0.02%
70	Rush	16.70%	8.13%	10.66%
71	St. Joseph	20.39%	8.82%	18.46%
72	Scott	14.84%	9.17%	8.98%
73	Shelby	11.73%	9.18%	11.00%
74	Spencer	17.84%	1.42%	-0.31%
75	Starke	19.78%	5.83%	11.97%
76	Steuben	14.56%	8.36%	9.27%
77	Sullivan	8.81%	5.92%	8.70%
78	Switzerland	10.42%	5.24%	3.51%
79	Tippecanoe	9.99%	7.38%	11.99%
80	Tipton	12.88%	7.60%	9.43%



# 2022 – 2023 Percent Change Breakdown

County	County Name	Percent Change in:		
		Certified NAV	Levy (All Units)	Median Tax Bill
81	Union	9.43%	7.45%	8.27%
82	Vanderburgh	13.92%	5.71%	10.05%
83	Vermillion	6.13%	3.87%	10.43%
84	Vigo	6.96%	4.70%	7.54%
85	Wabash	12.95%	7.98%	9.70%
86	Warren	18.18%	13.17%	15.01%
87	Warrick	19.56%	8.87%	18.12%
88	Washington	15.33%	5.78%	7.95%
89	Wayne	8.61%	4.34%	7.79%
90	Wells	11.25%	9.18%	12.83%
91	White	12.32%	8.12%	9.63%
92	Whitley	18.64%	9.54%	13.91%



# Percent Tax Bill Change by Year by Percentile

Pay Year	1 <sup>st</sup> Percentile	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile	99 <sup>th</sup> Percentile
2016	-62.50%	-1.87%	1.65%	6.49%	246.57%
2017	-60.69%	-1.60%	2.16%	7.02%	225.33%
2018	-59.13%	-0.19%	3.02%	8.51%	254.36%
2019	-56.60%	0.37%	4.53%	11.63%	278.90%
2020	-58.30%	-0.39%	3.72%	10.08%	266.35%
2021	-51.76%	1.10%	5.42%	12.11%	267.82%
2022	-52.34%	1.38%	5.63%	12.40%	285.11%
2023	-47.49%	6.70%	12.91%	21.93%	202.61%

\*1PCT Properties Only



# Dollar Amount Change by Year by Percentile

Pay Year	1 <sup>st</sup> Percentile	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile	99 <sup>th</sup> Percentile
2016	\$(1,080.00)	\$(16.88)	\$ 11.90	\$63.32	\$1,341.60
2017	\$(1,018.72)	\$(13.44)	\$ 18.00	\$74.62	\$1,226.72
2018	\$ (957.28)	\$(1.60)	\$ 27.34	\$92.44	\$1,372.66
2019	\$(918.54)	\$2.42	\$ 42.04	\$131.20	\$1,574.06
2020	\$(1,032.18)	\$(3.80)	\$ 38.00	\$123.02	\$1,565.70
2021	\$(892.10)	\$7.92	\$ 63.94	\$160.64	\$1,748.26
2022	\$(968.94)	\$10.24	\$ 74.10	\$177.36	\$1,797.58
2023	\$(835.02)	\$ 72.62	\$ 196.60	\$379.58	\$1,957.54

\*1PCT Properties Only



# Tax Bill Amount by Year by Percentile

Pay Year	1 <sup>st</sup> Percentile	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile	99 <sup>th</sup> Percentile
2016	\$ 48.18	\$ 519.46	\$ 1,013.28	\$ 1,683.20	\$ 6,164.64
2017	\$ 51.50	\$ 538.10	\$ 1,043.26	\$ 1,733.00	\$ 6,337.66
2018	\$ 55.44	\$ 570.24	\$ 1,094.90	\$ 1,812.06	\$ 6,572.78
2019	\$ 60.16	\$ 614.00	\$ 1,168.44	\$ 1,926.10	\$ 6,924.18
2020	\$ 64.22	\$ 658.20	\$ 1,241.06	\$ 2,024.32	\$ 7,073.30
2021	\$ 71.20	\$ 725.48	\$ 1,345.22	\$ 2,184.40	\$ 7,414.72
2022	\$ 77.28	\$ 798.00	\$ 1,453.54	\$ 2,344.36	\$ 7,758.78
2023	\$ 97.88	\$ 945.68	\$ 1,687.00	\$ 2,700.00	\$ 8,685.78

\*1PCT Properties Only



# 2023 Ratio Studies





# 2023 Ratio Studies

- 2023 Ratio Studies Snapshot:
  - Per 50 IAC 27-2-10, "Ratio study" defined means the sales-based studies designed to evaluate assessment performance. It is a study of the relationship between appraised or assessed values and market value-in-use as reflected by sales or other information.



# 2023 Ratio Studies

- In regard to the applicability of ratio studies, 50 IAC 27-4-3 states: County assessors and the department use ratio studies as a primary mass appraisal testing procedure and a performance analysis tool.
- The ratio study assists the county in providing fair and equitable assessment of all property.
- The ratio study is used to measure and evaluate the level and uniformity of mass appraisal models, determine time trends, and to adjust assessed values between general reassessments.



# 2023 Ratio Studies

- As of May 8, 2023, using the “Workbook” values submitted by the counties:
  - Overall, the statewide assessed values increased an average of 9.8% from 1/1/2022 to 1/1/2023.
  - The overall county assessed value percent changes ranged from -0.3% (Greene Co.) to 24.3% (Hancock Co.).
  - 85 counties experienced more than a 3% increase.



# 2023 Ratio Studies

- Improved Commercial Property Assessments
  - Statewide average increased 4.7%. The county changes ranged from -7.9% (Owen Co.) to 18.6% (Newton Co.)
- Improved Industrial Property Assessments
  - Statewide average increased 9.7%. The county changes ranged from -11.4% (Owen Co.) to 33.3% (Hancock Co.)
- Residential Improved Property Assessments
  - Statewide average increase 10.9%. The county changes ranged from -2.1% (Sullivan Co.) to 23.1% (Hancock Co.)



# Local Government Spending & Budgeting

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# Pay-2023 Budget Cycle

- The Department certified pay-2023 budgets for 2,466 local units in Indiana.
  - 11,643 Total Funds
    - 7,443 Property Tax-Supported Funds



# Pay-2023 Budget Cycle

Unit Type	Certified Budget	Certified Levy
Counties	\$3,292,871,363	\$1,810,525,956
Townships	\$529,317,345	\$340,368,534
City/Towns	\$3,847,081,054	\$2,330,970,474
Schools	\$13,084,472,040	\$4,339,907,379
Libraries	\$582,723,652	\$401,280,070
Special Districts	\$2,568,187,310	\$652,444,909
Conservancies	\$52,671,076	\$19,669,648
<b>Total</b>	<b>\$23,957,323,840</b>	<b>\$9,895,166,970</b>

- Certified budgets total approximately \$23.9 billion.
- Certified levies total approximately \$9.9 billion.
- School corporation budgets include an Education Fund, not supported by property tax.
- Special Districts include:
  - Fire protection districts
  - Conservancy districts, utilities
  - Airports
  - Indianapolis-Marion County



# Pay-2023 Budget Cycle

- Statewide CNAVs grew by almost 15% between Pay-2022 and Pay-2023.
- CNAVs are the assessed value of property after accounting for deductions and exemptions.

	Pay-2022	Pay-2023	% Difference
Statewide Certified CNAV	\$354,253,698,553	\$406,687,246,686	14.8%





# Pay-2023 Budget Cycle

- Compared to Pay-2022:
  - Statewide certified budgets increased by about 7%.
  - Excluding school Education Funds (non-property tax supported), statewide budgets increased by about 8%.

Statewide Certified Budgets	Pay-2022	Pay-2023	% Difference
Including Education Funds	\$22,373,082,154	\$23,957,323,840	7%
Without Education Funds	\$15,498,149,231	\$16,698,315,108	8%



# Pay-2023 Budget Cycle

- Certified levies grew by about 9% from Pay-2022.
- Levies subject to the statutory levy limits under Ind. Code § 6-1.1-18.5-3 grew by about 6%
  - Pay-2023 Max Levy Growth Quotient for 2023 was 1.05.
  - New levies, excess levy appeals.
  - Approximately 28.49% of the levies were “outside the max.”
    - 26.74% in pay-2022

Statewide Certified Levies	Pay-2022	Pay-2023	% Difference
All Levies	\$9,094,092,641	\$9,895,166,970	8.8%
Levies Subject to Maximum Levy	\$6,662,478,785	\$7,075,720,271	6.2%



# Excess Levy Appeals

- Local units can request approval to increase their levies above the statutory limits under specific circumstances.
  - Annexation/Reorganization/Extension of Services (Ind. Code § 6-1.1-18.5-13(a)(1))
  - Increase in CNAV over previous three years compared to statewide average (Ind. Code § 6-1.1-18.5-13(a)(2))
  - Natural disaster, accidents, or other unanticipated emergencies (Ind. Code § 6-1.1-18.5-13(a)(3))
  - Corrections of errors made at the local level (Ind. Code § 6-1.1-18.5-14)
  - Shortfalls resulting from issuance of refunds or property tax appeals (Ind. Code § 6-1.1-18.5-16)
  - School Busing Needs (Ind. Code § 20-46-8-3)
  - Requests otherwise authorized by statute.
- Local unit must justify excess levy needed to continue to perform government functions.



# Excess Levy Appeals

- Pay-2023: 84 Excess Levy Appeals
  - 58 submissions were 3-Year Growth appeals, mostly from municipalities & especially in metropolitan areas.
    - Continued development around major cities (Indianapolis, Chicago, & Louisville)
    - Jump in assessed values in 2022.
    - Approved levies are dependent on how much CNAV grew over the MLGQ based on a statutory formula.
- Pay-2022: 42 Excess Levy Appeals
- Pay-2021: 30 Excess Levy Appeals



# Excess Levy Appeals

Appeal Type	Received	Approved
Annexation/ Extension of Services/ Consolidations	13	11
Three Year Growth	58	57
Emergencies	2	0
Shortfalls	4	4
Corrections of Error	1	1
School Transportation	5	5
Other	1	1
<b>Total</b>	<b>84</b>	<b>80</b>

- Reasons for denied appeals:
  - Annexations occurring after assessment date
  - CNAV did not grow enough
  - No emergency arising from disaster, accident, or other unanticipated emergency



# Excess Levy Appeals

- Department started to give more scrutiny to these appeals. Especially with the units' justifications.
  - Increased use of “stock phrases”.
  - Taxpayer input not required before unit submits appeal.
- Sample of justifications used
  - Ongoing development → more people, more services needed
    - Increasing compensation to retain & hire staff.
    - Replacing infrastructure & equipment.
    - Annexations, extending services to new areas.
  - Private parties no longer providing services.
  - Reasons met with skepticism
    - Wanting to offset effects of inflation, increasing costs.
    - “We cannot perform our government function without an excess levy.”



# Property Tax Referenda

- Local units may (or must) request from the taxpayers an increase to property taxes through a voter referendum.
  - School operating expenses
  - School safety expenses
  - Capital projects (school and non-school units)
- Property taxes approved in a referendum are exempt from the tax caps.
- Referenda are typically held in either the May primary or November general elections.
- The Department reviews and approves the question to be placed on the ballot. The form of the question is prescribed by statute.



# Property Tax Referenda

- For the November 2022 general election, the Department received 9 requests for approval of a ballot question to be put on a referendum.
  - Not Placed on Ballot: 1
  - Passed: 4
  - Failed: 4





# Property Tax Referenda

- For the May 2023 primary election, the Department received 10 requests for approval of a ballot question to be put on a referendum.
  - Passed: 7
  - Failed: 3



# Land Orders



# Land Orders

- Land Orders are part of the quadrennial reassessment process
- County Assessors must adopt a new land order at least once every 4 years
- Some Assessors choose to update the land order each year



# Various Practices in Counties

- Most counties adopt a new land order in the first year of the reassessment cycle
- We have observed at least one county that traditionally adopted a new land order in the last year of the 4-year reassessment cycle (Lake County)
- DLGF recommends adopting a new land order in the first year of the reassessment cycle



# Land Orders – Trends

**In the past, land orders and land values were rarely the focus of appeal**

**DLGF is now observing appeals of assessed value involving land orders more frequently at the IBTR and Tax Court levels**



# Land Order Review Petitions (IC 6-1.1-4-13.6)

- In addition to assessed value appeals focusing on land orders, in 2022, DLGF received two (2) petitions requesting review of county land orders – (Lake Co.) and (St. Joseph Co.)
- These were the first land order petitions for review filed with the DLGF—if taxpayers file within 45 days of land order adoption and (a) 100 property owners or (b) 5% of county landowners sign the petition, DLGF must review it.



# Land Order Review Petitions (IC 6-1.1-4-13.6)

- (d) A petition for the review of the land values determined by a county assessor under this section may be filed with the department of local government finance not later than forty-five (45) days after the county assessor makes the determination of the land values. The petition must be signed by at least the lesser of:
  - (1) one hundred (100) property owners in the county; or
  - (2) five percent (5%) of the property owners in the county.
- (e) Upon receipt of a petition for review under subsection (d), the department of local government finance:
  - (1) shall review the land values determined by the county assessor; and
  - (2) after a public hearing, shall: (A) approve; (B) modify; or (C) disapprove; the land values



# Land Order Review Petitions (IC 6-1.1-4-13.6)

- The statute provides little else by way of guidance.
- It provides no specific notice requirements, and no specific standard of review.
- For all matters, DLGF is also statutorily exempt from the Administrative Orders & Procedures Act, and rules governing administrative reviews under the Office of Administrative Law Proceedings.





# Land Order Review Petitions (IC 6-1.1-4-13.6)

- In the St. Joseph County petition for review, the taxpayer confused the appeal with another statutory appeal under the reassessment provisions.
- In that instance, the DLGF did not find that any evidence merited taking the next step of holding a hearing in St. Joseph County as required by statute.



# Land Order Review Petitions (IC 6-1.1-4-13.6)

- In the Lake County Land Order Petition for Review, the DLGF did find that the taxpayers had met the few statutory requirements of gathering sufficient numbers of signatures and provided these timely by statute.
- The DLGF held a hearing on the petition. Two (2) taxpayers testified against the validity of the land order. One (1) taxpayer testified in favor of the land order.



# Land Order Review Petitions (IC 6-1.1-4-13.6)

- The County Assessor and Township Assessors provided extensive data to support the land order.
- The two taxpayers provided volumes-possibly hundreds-of emails that included articles, statements of opinions, and the like.
- The DLGF found that there was no evidence to support changing the Lake County Land Order.
- One taxpayer appealed the Lake County Land Order matter to the Tax Court, and the issue is now under appeal at the Tax Court.



# Land Orders – HEA 1454

- SEC. 16 (IC 6-1.1-4-13.6)
  - Specifies that the county assessor is required to submit completed land orders to the DLGF.
- SEC. 14 (IC 6-1.1-4-4.2)
  - Specifies that the DLGF may not approve a county’s cyclical reassessment plan until the county assessor has provided verification that a land order was completed for the previous cyclical reassessment period.



# State Distributable Property & Wind Farms



# Benton County Wind Farms

- In 2020, in Benton County, a wind farm with a property tax value of \$169 million was sold, and because of the connection between Indiana property tax law and federal depreciation schedules, the property tax value dropped the next year to \$8 million.
  - (Note: In that situation, the utility company wrote a check to the county, recognizing the significant and sudden impact the situation would have on the local units of government.)



# State Distributable Property – HEA 1401

- As a result, HEA 1401 (2023) was passed. The bill seeks to provide stability from dramatic and sudden decreases in property tax revenues in specific instances in which a public utility company that owns or operates a wind power device, is sold and federal tax depreciation schedules drastically decrease the property value of that personal property under current law. The bill provides that the personal property value remains the same in the first year of new ownership.



# State Distributable Property – HEA 1401

- The legislation gives counties time to prepare and plan for a significant change in assessed value. The bill also requires the Department of Local Government Finance to report information related to the assessment of state distributable property to the Interim Study Committee on Energy, Utilities, and Telecommunications.
- It is unknown how many companies will fall into the category noted in the bill.





# Form 11s



# Form 11s – Notice of Assessment

- Ind. Code § 6-1.1-4-22
- Requires assessing officials to provide a Notice of Assessment (Form 11) for any real property assessed or reassessed within 90 days of an appraisal or by April 10.
  - In 2023:
    - 86 Counties Issued Form 11s
    - 8 Townships Issued Form 11s



# Form 11 Audit – Pre-Review

- The form is designed to supply taxpayers with basic information about their assessed value for both land and improvements, as well as any related information for the reason in the change of assessment.
- This form also contains information regarding a taxpayer's right to appeal the assessed valuation.
- Based on the number of inconsistencies reported to the DLGF, the Department implemented a mandatory pre-review of Form 11s for all counties in 2023.



# Form 11 Audit – Pre-Review

- Similar to previous process undertaken by the DLGF for tax bills (TS-1), the Department plans to work with a working group of external stakeholders (including county assessing officials) to develop a list of potential improvements for future Form 11s.



# Form 11s – Apartment Properties (HEA 1454)

- SEC. 18 (IC 6-1.1-4-39)
  - Legislation specifies that assessing officials must annually assess apartment property at the lowest of the three valuation methods, and the DLGF must prescribe a specific assessment notification form for apartment properties.
    - After December 31, 2023, DLGF will have Form 11(A) available for assessing officials.



# Emergency Relief Options & Natural Disasters



# Involvement in Emergency Relief

- Executive Order 23-02 & Executive Order 23-03
- Declares disaster emergencies in 7 counties due to severe weather, tornadoes, and flooding.
- Johnson, Sullivan, Benton, Monroe, Morgan, Owen, and White Counties
- Request from Indiana Dept. of Homeland Security to reach out to the local officials, inform them of DHS resources.



# Involvement in Emergency Relief

- The Department reviewed the upcoming deadlines following the storms.
  - Ratio studies
  - Tax bills
- Informed affected counties of their ability to waive penalties and interest on delinquent property taxes under Ind. Code § 6-1.1-37-15.
  - Tax installment due date not extended.





# Emergency Relief Options & Natural Disasters

- Ind. Code § 10-14-3-1 “Disaster”
- Sec. 1. (a) As used in this chapter, "disaster" means an occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural phenomenon or human act.



# Emergency Relief Options & Natural Disasters

- Term Includes:

Fire	Oil Spill	Major Transportation Accident
Flood	Other Water Contamination	Hazardous Material Accident
Earthquake	Air Contamination	Radiological Incident
Windstorm	Drought	Nuclear Incident
Snowstorm	Explosion	Biological Incident
Ice Storm	Technological Emergency	
Tornado	Utility Failure	
Wave Action	Critical Shortages of Essential Fuels	



# Disaster Petitions (IC 6-1.1-4-11)(IC 6-1.1-4-11.5)

- Disaster Petitions:
  - Affidavit of Destroyed or Removed Property (Form 135)  
(<https://forms.in.gov/Download.aspx?id=6050>)
  - Petition for Survey and Reassessment Real Property That Is Permanently Flooded Or Access Is Permanently Prevented By Flooding (Form 137PF)  
(<https://forms.in.gov/Download.aspx?id=6978>)



# Petition for Reassessment of Destroyed Property

- Note: Form 137PF cannot be used for real property being used for agricultural purposes.
- It can be filed if one or more parcels of real property in a county are permanently flooded or to which access over land is permanently prevented by flooding.
- It is recommended that taxpayers file this petition within twelve (12) months of the disaster; however, it can be accepted at any time as long as compliance with IC 6-1.1-4-11 (b) can be achieved.



# Petition for Reassessment of Destroyed Property

- The effective date of the reassessment is the assessment date that is prior to the occurrence of the disaster.
- For annually assessed mobile/manufactured homes, it is the January 1 before the date of the disaster.
- For all other real and personal property, it is the January 1 before the date of the disaster.
- For example, if the disaster occurred today (June 1, 2023) the taxes effected would be the 2023 pay 2024 taxes for real and personal property or the 2023 pay 2023 taxes for annually assessed mobile/manufactured homes.



# Petition for Reassessment of Destroyed Property

- The petition for reassessment of destroyed property, the reassessment order, and the tax adjustment order may not be made after December 31 of the year in which the taxes that would first be affected by the reassessment are payable.
- Physical inspection of property is required.
  - Evidence such as photos, videos, repair bills, insurance claims, news articles, and appraisals should be reviewed.
  - Documentation from local, state, and federal agencies may be helpful.



# Petition for Reassessment of Destroyed Property

- The final step is to determine the new assessed value of the property and notify the taxpayer of the change on the notice that is attached to the 137R petition.
- If the taxpayer disagrees, he or she can appeal pursuant to IC 6-1.1-15.
- If the county assessor contracts with a vendor to perform reassessments, the contract must be submitted to the DLGF for review, as with any contract for assessment functions.



Questions?





# DLGF Contact Information

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