

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
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TO: County Assessors, Software Providers, and Print Vendors

FROM: Jason Cockerill, Commissioner

RE: Notice of Assessment of Apartment Property (Form 11-A) for 2025

DATE: January 31, 2025

Under Ind. Code § 6-1.1-4-39, the Department of Local Government Finance (“Department”) is required to prescribe the Notice of Assessment of Apartment Property (“Form 11-A”) including assessment information for valuation under all three (3) of the approaches to value: (i) cost approach; (ii) sales comparison approach; and (iii) income approach.

Under the statute, Form 11-A is required to contain important information about a taxpayer’s current and historical property assessments. The form is designed to supply taxpayers with basic information about their assessed value for real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more and that has more than four (4) rental units, 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, also known as the Notice of Appeal (“Form 130”). All taxpayers with qualifying property are to receive a copy of their Form 11-A.

As explained below, counties must use the prescribed template in this Form 11-A packet as-is. Only the following portions of the Form 11-A may be altered by the county:

- (1) “County Contact/Address”
- (2) “Name and Address of Property Owner”
- (3) “Appeal Deadline”
- (4) “QR Code”

Vendors should ensure that the Form 11-A they are using reflects the attached Form 11-A for 2025 assessments. The Department will review each county’s Form 11-A. **All counties are required to submit their Form 11-A to the Department prior to the printing of Form 11-As. Copies are to be submitted to Jenny Banks at jbanks@dlgf.in.gov, with a subject line labeled “[COUNTY] 2025 Form 11/Form 11-A Submission”. Please allow 10 business days for review of the templates.**

County assessors are ultimately responsible for ensuring that they use the correct Form 11-A. If the Department is notified of or becomes aware of forms that are not in compliance with the requirements as set forth in the attached documents, the Department may declare a county’s Form 11-A invalid and require new Form 11-As be created at the county’s expense.

Online Form 11-As

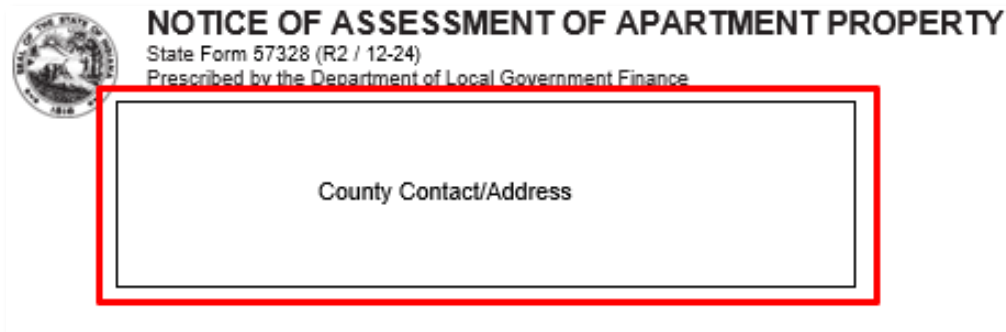
It is the responsibility of the county assessor to ensure that online Form 11-As are identical to the Form 11-As that are mailed. Similar to the mailed Form 11-As, the online Form 11-As must be in compliance with the requirements as set forth in the attached documents.

Form 11-A Formatting

The attached document has been prepared in standard (8.5x11) format. The Form 11-A is to be printed in black ink. Counties may elect to use a light colored or white paper.

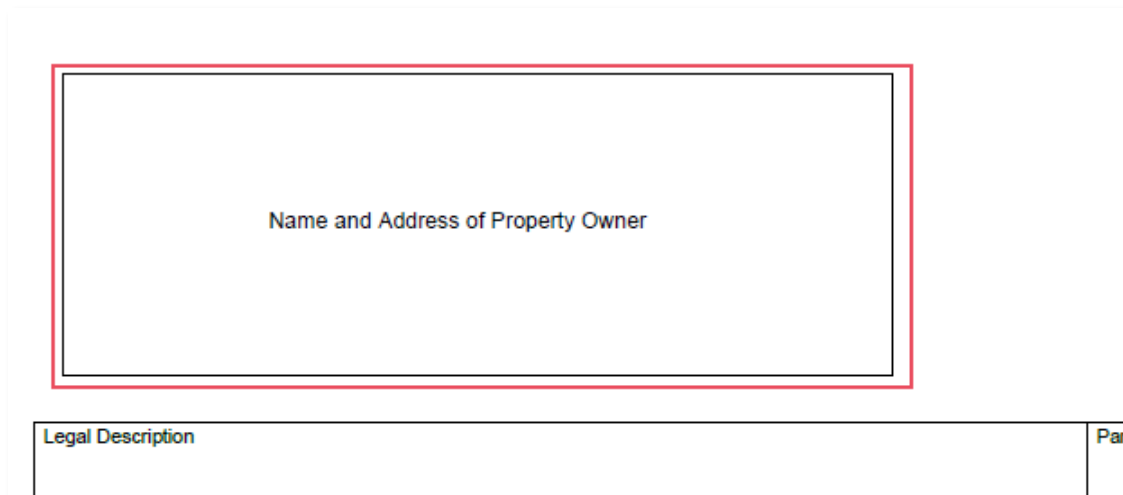
Window Envelopes

The attached Form 11-A template contemplates a window for the county assessor's return mailing address. The dimensions of the return mail portion of the template is 3.5" x 0.875". If a county does not use an envelope with a window for the county assessor's return address, this portion of the form may be moved down or over to the right side of the form.



The image shows a portion of the 'NOTICE OF ASSESSMENT OF APARTMENT PROPERTY' form. On the left is the Seal of the State of Florida. To its right, the title 'NOTICE OF ASSESSMENT OF APARTMENT PROPERTY' is printed in bold. Below the title, it says 'State Form 57328 (R2 / 12-24)' and 'Prescribed by the Department of Local Government Finance'. A large rectangular box with a red border is centered on the page, containing the text 'County Contact/Address'.

The attached Form 11-A template also includes a window for the property owner's name and address. The dimensions of the property's owner name and address window is 4.125" x 1.5".



The image shows another portion of the form template. It features a large rectangular box with a red border, containing the text 'Name and Address of Property Owner'. Below this box, there is a horizontal line. Underneath the line, the text 'Legal Description' is visible on the left, and 'Par' is visible on the right, indicating the start of a paragraph or section.

Deadline Information & QR Code

<u>THIS IS NOT A TAX BILL</u>
APPEAL DEADLINE IS:
[Appeal Deadline]
QR Code
Scan the QR code for access to your property record card.

Field Label Formatting

- “Not a Tax Bill” Disclaimer (Arial – 12 pt./Caps)
- Appeal Deadline Header (Arial – 12 pt./Caps)
- QR Code Instructions (Arial – 8 pt.)

The space reserved for a QR Code is optional for those counties that would like to provide an additional link for taxpayers to access their property record card.

Property Information

Legal Description	Parcel or Identification Number
Property Address (number and street, city, state, and ZIP code)	

This notice indicates the assessed value of your property. Information on the valuation of your property and a copy of the property record card can be obtained from the assessing official at the telephone number and address below. Indiana Code 6-1.1-4-39 requires the assessor to value of residential accommodations

Field Label Formatting

- Legal Description (Arial – 7 pt.)
- Parcel or Identification Number (Arial – 7 pt.)
- Property Address (Arial – 7 pt.)

Assessment Information

SALES COMPARISON APPROACH VALUATION		
COST APPROACH VALUATION		
INCOME CAPITALIZATION APPROACH VALUATION		
Did the taxpayer submit specific income and expense information for development of the income capitalization approach by January 1 as required by IC 6-1.1-4-39(d)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If information was submitted, was it used to determine the value under the Income Capitalization Approach above?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Field Label Formatting

- Valuation Approach Labels (Arial – 8 pt./Caps)
- Income Question Text (Arial – 7 pt.)
- Use of Income Information Question (Arial – 7 pt.)

PREVIOUS ASSESSMENT		NEW ASSESSMENT EFFECTIVE JANUARY 1, 20__	
LAND		LAND	
STRUCTURES/ IMPROVEMENTS		STRUCTURES/ IMPROVEMENTS	
TOTAL		TOTAL	

County Township Date of Notice (month, day, year)

Field Label Formatting

- Land (Arial – 8 pt./Caps)
- Structures/Improvements * (Arial – 8 pt./Caps) Counties may use any of the following labels:
 “STRUCTURES/IMPROVEMENTS”
 “STRUCTURES”
 “IMPROVEMENTS”
- Total (Arial – 8 pt./Caps/Bold)

Appeal Information

This notice indicates the assessed value of your property. Information on the valuation of your property and a copy of the property record card can be obtained from the assessing official at the telephone number and address below. Indiana Code 6-1.1-4-39 requires the assessor to value of residential accommodations with more than four (4) units rented for periods of thirty (30) days or more at the lowest value determined under the three (3) appraisal approaches. Furthermore, IC 6-1.1-4-39(f) specifies that the assessor must annually report the values determined under the three (3) appraisal approaches to the taxpayer. These values are determined without modifiers, adjustments, or other trending factors.

Notice to the taxpayer of the opportunity to appeal (IC 6-1.1-15-1.1, 1.2): If the taxpayer does not agree with the action of the assessing official giving this notice, an appeal can be initiated to challenge that action. To file an appeal, the taxpayer must file a Form 130, Taxpayer's Notice to Initiate an Appeal, with the township assessor or county assessor in a timely manner. The time-frame to file an appeal on the assessment contained in this notice may have two different filing deadlines. These deadlines are based on the date that this notice is mailed. If this notice is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If this notice is mailed on or after May 1 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed. (IC 6-1.1-15-1.1) This form is available from the assessing official or at: <https://forms.in.gov/Download.aspx?id=6979>. An assessing official who receives a Form 130 must schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal. The assessing official and taxpayer must exchange the information each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the appeal. If the taxpayer has reason to believe that the township assessor, county assessor, an employee of the township assessor or county assessor, or an appraiser has violated IC 6-1.1-35.7-3 or IC 6-1.1-35.7-4(a), the taxpayer may submit a written complaint to the Department of Local Government Finance under IC 6-1.1-35.7-4(b). NOTE: Failure to file a timely Form 130 can be grounds for dismissal of an appeal.

Pursuant to Ind. Code § 6-1.1-4-22, the information above regarding notices of the opportunity to appeal the assessed valuation contained in Form 11-A and the ability to submit a written complaint to the Department must be included on all Form 11-As. This information cannot be modified.

Information Section

County	Township	Date of Notice (month, day, year)
Assessing Official	Telephone Number ()	
Address (number and street, city, state, and ZIP code)		

Field Label Formatting

- County (Arial – 7 pt.)
- Township (Arial – 7 pt.)
- Assessing Official (Arial – 7 pt.)
- Telephone Number (Arial – 7 pt.)
- Address (Arial – 7 pt.)

All fields outlined above must be included in the county's Form 11-A. For questions about the Form 11-A, please contact Jenny Banks at (317) 234-4376 or jbanks@dlgf.in.gov.