
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials

FROM: Barry Wood, Assessment Division Director

RE: 2025 Assessment Calendar

DATE: February 6, 2025

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2025 pay 2026.

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. This memo includes the key deadlines for calendar year 2025. All deadlines below have been adjusted to reflect the last possible day 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 about the Assessment submission calendar, please contact your [Assessment Field Representative](#).

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

2025 Assessment Calendar

Dates may change by action of the 2025 General Assembly.

January 1	Real property and personal property assessment date for taxes due and payable in 2026. (Ind. Code § 6-1.1-2-1.5).
January 1	Mobile homes assessment date for taxes due and payable in 2025. (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 (3) years prior (January 1, 2022); (Ind. Code § 6-1.1-9-4) (for the deadline pertaining to personal property, see Ind. Code § 6-1.1-9-3)
January 14	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. (Ind. Code § 6-1.1-28-12)
February 3	Deadline for submission of assessors’ sales disclosure data (SALEDISC, SALECONTAC, SALEPARCEL) for the calendar year 2024 sales (affects 2024-pay-2025 tax year). (Ind. Code § 6-1.1-5.5-3) For sales that occur in 2025, please note that the Department recommends – at a minimum – a monthly upload of sales disclosure records to Gateway.
February 10	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. (Ind. Code § 6-1.1-4-22)
March 3	Last date for the county assessor to submit the ratio study and coefficient of dispersion study to the Department. (Ind. Code § 6-1.1-14-12)

March 3	Deadline for submission of assessors' annually assessed mobile home data (MOBILE, APPEALMH) for the calendar year 2025 (affects 2025-pay-2025 tax year). (50 IAC 26-20-6(b), (c))
March 31	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 the county assessor to certify the assessed value of fixed property to the Department. (Ind. Code § 6-1.1-8-24)
April 15	Last day for the county treasurer to mail 2024-pay-2025 tax bills. (Ind. Code § 6-1.1-22-8.1(c))
April 30	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 30	Last day for county assessors to prepare and submit to the Department a reassessment plan for the county for the 2026 – 2030 cyclical reassessment. (Ind. Code § 6-1.1-4-4.2)
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. (Ind. Code § 6-1.1-5-14)
May 1	First day of the reassessment of the fourth group of parcels under the county's 2022 - 2026 reassessment plan. (Ind. Code § 6-1.1-4-4.2(a)(5))
May 9	Last day an appeal (Form 130) and claim for refund may be filed for the Spring, 2022 installment of property taxes. (Ind. Code § 6-1.1-15-12.1(h); Ind. Code § 6-1.1-26-1.1)

May 12	First installment of 2024-pay-2025 property taxes due. (Ind. Code § 6-1.1-22-9)
May 15	Last day an amended personal property return may be filed for the January 1, 2024 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 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 (2015-2024). (Ind. Code § 6-1.1-9-3)
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; Ind. Code § 6-1.1-3-7(b))
June 2	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 13	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 30	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)
July 1	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)).
July 1	Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2025-pay-2026 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 15	Last day to file an amended personal property return (for the 2025 assessment date) and be able to pay taxes in 2026 based on the assessed value reported on the amended return. If a taxpayer fails to file an amended return on or before July 15, 2025, the pay-2026 taxes will be based on the assessed values reported on the original return. (Ind. Code § 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 fourth 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 the 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 validate the AVs certified by the county auditor. (Ind. Code § 6-1.1-17-1)
September 2	Deadline for submission of assessors' real property data (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDCTL, APPEAL) for the 2025-pay-2026 tax year. (Ind. Code § 6-1.1-4-25(b); 50 IAC 26-20-4(b) – (h))
September 2	Deadline for submission of assessors' oil & gas assessment data for those counties where applicable (OILGAS, OILGASALL) for the 2025-pay-2026 tax year. (Ind. Code § 6-1.1-4-25(b); 50 IAC 26-20-7(b), (c))
September 2	Deadline for submission of assessors' personal property data (PERSPROP, POOLDATA, APPEALPP) for the 2025-pay-2026 tax year. (Ind. Code § 6-1.1-4-25(b); 50 IAC 26-20-5(b) – (d))
September 2	Last day for the township or county assessor to transmit GIS data to the Indiana Office of Technology ("IOT"). (Ind. Code § 6-1.1-4-25(c)(3))
September 2	Last day for the township or county assessor to transmit (1) parcel characteristics and parcel assessments of all parcels; and (2) the personal property return characteristics and assessments by return to the Department. (Ind. Code § 6-1.1-4-25(b)(4))
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	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)
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 to give notice. (Ind. Code § 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 fourth 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 (Form 130) and claim for refund may be filed for the Fall, 2022 installment of property taxes. (Ind. Code § 6-1.1-15-12.1(h); Ind. Code § 6-1.1-26-1.1)
November 10	Second installment of 2024-pay-2025 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 (Form 137R), issue a reassessment order, and make an adjustment for a disaster petition for the January 1, 2024, 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 31	Last date for completion of the appraisal of all the parcels in the fourth 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)
December 31	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, 2026	Real property and personal property assessment date for taxes due and payable in 2027. (Ind. Code § 6-1.1-2-1.5)
January 1, 2026	Mobile homes assessment date for taxes due and payable in 2026. (Ind. Code § 6-1.1-2-1.5)
January 1, 2026	Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three (3) years prior (January 1, 2023); (Ind. Code § 6-1.1-9-4) (for the deadline pertaining to personal property, see Ind. Code § 6-1.1-9-3.)