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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** Assessing Officials and Vendors  
**FROM:** Barry Wood, Assessment Division Director  
**RE:** Phase IV – Cyclical Reassessment  
**DATE:** March 8, 2021

This is a unique time in history, and the Department of Local Government Finance (“Department”) certainly understands the challenges that local officials are facing in trying to meet the statutory timeframes, especially given the various restrictions. The Department stands ready to assist you in any way possible, as partners to ensure the timely, accurate assessment, and billing of property in the state. The Department is interested in your plans and ideas for assessing property/completing the assessment process given the current situation.

Although determined at the local level, the Department strongly suggests the manner in which the assessing officials complete their work adheres to the social distancing recommendations by the [Centers for Disease Control and Prevention](#). Indiana Code 6-1.1-4-4.2 (a)(6)(A) – see below, requires a physical inspection of the properties that are being reassessed. However, that statute does not specify the manner in which the physical inspection is conducted, and it does not require the assessing official to enter a property. Assessing officials may rely on other methods, such as reviewing the property from the exterior (i.e., a “walk-around”); leaving a “door hanger” requesting the taxpayer to confirm the interior features of the structure (e.g., the number of bathrooms, finishing a basement, other remodeling, etc.); reviewing Multiple Listing Service information, or other methods to ensure the property record information is as accurate as possible.

Pursuant to IC 6-1.1-4-4.2 (a)(5) - the fourth phase of the four (4) year cyclical reassessment begins May 1, 2021. Additionally, pursuant to IC 6-1.1-4-21.4 the appraisals must be completed as follows:

- (1) One-third of the parcels under the county’s reassessment plan must be completed before August 1, 2021;
- (2) Two-thirds of the parcels must be completed before November 1, 2021; and
- (3) All parcels under the plan must be completed before January 1, 2022.

This memorandum serves as a reminder to county assessors of the upcoming start of the next cyclical reassessment.

As with the prior cyclical reassessment, the Department will collect a monthly status report effective June 1, 2021.

**Please note:** As part of a county's Cyclical Reassessment Plan, the County Land Order should be updated or adopted at least once during the four (4) year cycle.

**IC 6-1.1-4-4.2**

**County reassessment plan; approval by department of local government finance**

**Sec. 4.2. (a)** The county assessor of each county shall, before July 1, 2013, and before May 1 of every fourth year thereafter, prepare and submit to the department of local government finance a reassessment plan for the county. The following apply to a reassessment plan prepared and submitted under this section:

- (1) The reassessment plan is subject to approval by the department of local government finance. The department of local government finance shall complete its review and approval of the reassessment plan before:
  - (A) March 1, 2015; and
  - (B) January 1 of each subsequent year that follows a year in which the reassessment plan is submitted by the county.
- (2) The department of local government finance shall determine the classes of real property to be used for purposes of this section.
- (3) Except as provided in subsection (b), the reassessment plan must divide all parcels of real property in the county into four (4) different groups of parcels. Each group of parcels must contain approximately twenty-five percent (25%) of the parcels within each class of real property in the county.
- (4) Except as provided in subsection (b), all real property in each group of parcels shall be reassessed under the county's reassessment plan once during each four (4) year cycle.
- (5) The reassessment of a group of parcels in a particular class of real property shall begin on May 1 of a year.
- (6) The reassessment of parcels:
  - (A) must include a physical inspection of each parcel of real property in the group of parcels that is being reassessed; and
  - (B) shall be completed on or before January 1 of the year after the year in which the reassessment of the group of parcels begins.
- (7) For real property included in a group of parcels that is reassessed, the reassessment is the basis for taxes payable in the year following the year in which the reassessment is to be completed.
- (8) The reassessment plan must specify the dates by which the assessor must submit land values under section 13.6 of this chapter to the county property tax assessment board of appeals.
- (9) Subject to review and approval by the department of local government finance, the county assessor may modify the reassessment plan.

(b) A county may submit a reassessment plan that provides for reassessing more than twenty-five percent (25%) of all parcels of real property in the

county in a particular year. A plan may provide that all parcels are to be reassessed in one (1) year. However, a plan must cover a four (4) year period. All real property in each group of parcels shall be reassessed under the county's reassessment plan once during each reassessment cycle.

(c) The reassessment of the first group of parcels under a county's reassessment plan shall begin on July 1, 2014 and shall be completed on or before January 1, 2015.

(d) The department of local government finance may adopt rules to govern the reassessment of property under county reassessment plans.

#### **IC 6-1.1-4-21.4**

#### **Appraisal completion date and reporting requirements under county reassessment plan**

**Sec. 21.4.** (a) The appraisals of the parcels in a group under a county's reassessment plan prepared under section 4.2 of this chapter that are subject to taxation must be completed as follows:

- (1) The appraisal of one-third (1/3) of the parcels shall be completed before August 1 of the year in which the group's reassessment under the county reassessment plan begins.
- (2) The appraisal of two-thirds (2/3) of the parcels shall be completed before November 1 of the year in which the group's reassessment under the county reassessment plan begins.
- (3) The appraisal of all the parcels shall be completed before January 1 of the year following the year in which the group's reassessment under the county reassessment plan begins.

(b) If a county assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals of a group of parcels under a county's reassessment plan, the professional appraiser or appraisal firm must file appraisal reports with the county assessor by the dates set forth in subsection (a).

If you have any questions, please contact your [Assessment Field Representative](#).