
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials, Business Personal Property Taxpayers, and Preparers

FROM: Barry Wood, Assessment Division Director

RE: Personal Property Filing Deadline

DATE: April 16, 2021

The Internal Revenue Service and the Indiana Department of Revenue have extended the deadline for filing income tax returns from April 15, 2021, to May 17, 2021. The Department of Local Government Finance (“Department”) has received several inquiries regarding the filing deadline for the Business Personal Property returns. The filing deadline for the January 1, 2021 assessment date will remain **May 17, 2021**.

Per Indiana Code 6-1.1-3-7 (b) – see below, an assessing official may grant an extension of not more than thirty (30) days if a taxpayer makes a written request prior to the filing date. The decision to grant an extension and the amount of time for the extension is to be made by the assessing official on a case-by-case basis. The Department strongly encourages the assessing officials to be cognizant of the time constraints facing taxpayers—particularly CPAs and tax preparers—resulting from the extended income tax filing deadline. Conversely, the Department strongly encourages taxpayers, CPA’s, and tax preparers to recognize the difficult position the assessing officials face with a July 1, 2021, statutory deadline (Indiana Code 6-1.1-3-17 (b)) to certify the assessed values for personal property to the county auditor, and to work in good faith to request only the necessary deadline extensions with a justifiable explanation for the request.

IC 6-1.1-3-7 Filing returns; extension of time; consolidated returns

Sec. 7. (a) Except as provided in subsections (b) and (c), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

- (1) the assessor of each township in which the taxpayer's personal property is subject to assessment;
 - (2) the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment; or
 - (3) after 2020, the personal property online submission portal developed and maintained by the department under section 26 of this chapter.
- (b)** The township assessor or county assessor may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:
- (1) the taxpayer submits a written or an electronic application for an extension prior to the filing date; and
 - (2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.
- (c)** If a taxpayer:

- (1) has personal property subject to assessment in more than one (1) township in a county; or
- (2) has personal property that is subject to assessment and that is located in two (2) or more taxing districts within the same township; the taxpayer shall file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. The taxpayer shall provide the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return and among taxing districts, including the street address, the township, and the location of the property. The taxpayer may, in the alternative, submit the taxpayer's personal property information and the property's assessed value through the personal property online submission portal developed under section 26 of this chapter.
- (d) The county assessor shall provide to each affected township assessor (if any) in the county all information filed by a taxpayer under subsection (c) that affects the township.
- (e) The county assessor may refuse to accept a personal property tax return that does not comply with subsection (c). For purposes of IC 6-1.1-37-7, a return to which subsection (c) applies is filed on the date it is filed with the county assessor with the schedule required by subsection (c) attached.

The Department requests that each assessing official keep a record of:

- (1) Those taxpayers that request an extension;
- (2) If the extension was approved or denied; and
- (3) If approved, the extended filing date.

Please note, that per Indiana Code 6-1.1-3-7.5 (a)(1) and (2), a taxpayer may file an amended personal property return twelve (12) months from the original filing date, or if an extension is granted, from the extension date.

Finally, taxpayers and their authorized agents now have the option to file their personal property Forms 102, 103-Short, 103-Long, 103-N, 103-O, 104, and 106 online in the new Personal Property Online Portal for Indiana (“PPOP-IN”). Taxpayers also can upload additional personal property forms and any necessary supporting documentation. Please visit <https://ppopin.in.gov> to file your online returns.

Taxpayers should contact their [local assessing official](#) if they have any questions.