

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials

FROM: Timothy J. Rushenberg, Commissioner *TJR 12/28/09*

RE: 2010 Assessment Calendar

DATE: December 28, 2009

Listed below are key dates for assessing officials. The main goal for the Department of Local Government Finance ("Department") and for local officials in 2010 will continue to be on-time tax bills.

The **general reassessment will begin on July 1, 2010** (to be completed on or before March 1, 2012). Also, starting with the March 1, 2010 assessment date, **the true tax value for golf courses is to be determined using the income capitalization approach to valuation.**

Dates may change by action of the General Assembly. Since deadlines occurring on a Saturday, Sunday or Legal Holiday are effective on the next business day (IC 6-1.1-37-10; Office specific: Assessor IC 36-2-15-4, Auditor 36-2-9-4, and Treasurer IC 36-2-10-5), the **timeline below was modified to reflect the last business day the activity can be accomplished.**

- January 4: First day counties that do not have an existing reassessment contract may enter into a contract agreement if they want to use a professional appraiser as a contractor to perform any of the various assessing duties for the 2012 General Reassessment. IC 6-1.1-4-20.
- January 15: Annually assessed mobile home assessment date. IC 6-1.1-1-2.
- February 15: Annually assessed mobile home assessments with current year taxes payable should be turned over to the county auditor in preparation for tax billing.
- March 1: Assessment date and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7. Per HEA 1094-2009, the valuation date and the assessment date (starting with the March 1, 2010 pay 2011 assessment) is March 1. IC 6-1.1-1-7; IC 6-1.1-4-4.5.
- March 1: Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior to March 1 (March 1, 2007-2009). IC 6-1.1-9-4; for personal property, IC 6-1.1-9-3.
- April 15: Last day counties wishing to use a professional appraiser as a contractor to perform any of the various assessing duties for the 2012 General Reassessment may enter into a contract agreement. IC 6-1.14-20
- April 23: Last day for county treasurer to mail 2009-pay-2010 tax bills (must be mailed at least fifteen [15] days before the first installment is due). IC 6-1.1-22-8
- May 10: Last day a claim for refund may be filed for the May installment three (3) years prior (2007-2009) as a result of a Correction of Error (Form 133). IC 6-1.1-26-1
- May 10: First installment of 2009-pay-2010 property taxes due. IC 6-1.1-22-9

- May 17: Last day to file a personal property return unless an extension has been granted by the assessing official. IC 6-1.1-3-7(b)
- May 17: Last day to assess personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2000-2009). IC 6-1.1-9-3
- May 17: Last day a current year not-for-profit exemption application may be filed with the county assessor. IC 6-1.1-11-3
- **July 1: Last day for the county assessor to deliver the real estate book (i.e., roll 2010-pay-2011 gross assessed values) to the county auditor.** IC 6-1.1-5-14
- July 1: Last day for the county assessor to deliver the personal property to the auditor. IC 6-1.1-3-17(b)
- **July 1: The 2012 General Reassessment commences.** IC 6-1.1-4-4 (b)
- **August 2: Last day for county auditor to certify net assessed values to the fiscal officer of each political subdivision of the county and to the Department.** IC 6-1.1-17-1
- September 16: Last day for a township or county assessing official to make a change on a personal property return filed on or before May 15th 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. IC 6-1.1-16-1(a)(1)
- November 1: Last day for a county assessor or a property tax assessment board of appeals 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, a county assessor or a property tax assessment board of appeals has five (5) months from the day it is filed to make a change. IC 6-1.1-16-1(a)(2). These time limitations apply to the review function of the property tax assessment board of appeals, but not the appeal function under IC 6-1.1-15. 50 IAC 4.2-3.1-7.
- November 1: Last day for filing of an exemption application by the owner and approval by the property tax assessment board of appeals for the prior tax year if the county auditor did not give notice they had not filed. IC 6-1.1-11-5 (c).
- November 10: Last day a claim for refund may be filed for the November installment three (3) years prior (2007-2009) as a result of a Correction of Error (Form 133). IC 6-1.1-26-1
- **November 10: Second installment of 2009-pay-2010 taxes due.** IC 6-1.1-22-9
- November 15: Last day an amended personal property return may be filed for March 1, 2010 assessment unless an extension was granted for the original personal property return. IC 6-1.1-3-7.5
- December 1: Twenty-five percent (25%) of all parcels in the county must have appraisals completed for the 2011 General Reassessment. IC 6-1.1-4-21
- December 14: Last day an amended personal property return may be filed for March 1, 2010 assessment if the maximum extension was granted for the original personal property return. IC 6-1.1-3-7.5
- December 31: Last day to file a disaster petition, issue a reassessment order, and make an adjustment for a disaster petition for March 1, 2009 assessment date, and last day to file a petition for reassessment of permanently flooded land for March 1, 2009 assessment date. IC 6-1.1-4-11; IC 6-1.1-4-11.5

If you have any questions about the assessment calendar, please contact your Assessment Division Field Representative or call 317.232.2773. A full list of assessment field representatives is available at http://www.in.gov/dlgf/files/Assessment_Field_Repsby_County.pdf.