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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** Assessing Officials  
**FROM:** Barry Wood, Assessment Division Director  
**RE:** 2015 Assessment Calendar  
**DATE:** January 2, 2015

Listed below are key dates for assessing officials. The main goal for the Department of Local Government Finance ("Department") and for local officials in 2015 will continue to be on-time tax bills.

**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; IC 36-2-15-4 (assessor), 36-2-9-4 (auditor), and IC 36-2-10-5 (treasurer)), the **timeline below was modified to reflect the last business day on which the activity can be accomplished.** Please note that this calendar is intended to be an informative bulletin; it is not a substitute for reading the law.

- January 15: Annually assessed mobile home assessment date. IC 6-1.1-1-2.
- February 17: 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. IC 6-1.1-1-2.
- March 2: 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, 2012-2014). IC 6-1.1-9-4; (for the deadline pertaining to personal property, see IC 6-1.1-9-3).
- April 17:** **Last day for the county treasurer to mail 2014-pay-2015 tax bills (must be mailed at least fifteen [15] business days before the first installment is due).** IC 6-1.1-22-8.1(c).
- May 1:** Although there is no statutory date for the submission of the county's ratio survey as part of the annual adjustment process, in order to ensure on-time

billing for 2015-pay-2016, it is strongly recommended the ratio study be submitted by this date.

- May 1:**                   **The reassessment of the second group of parcels under the county's reassessment plan starts.** IC 6-1.1-4-4.2(c).
- May 11:                   Last day a Correction of Error appeal (Form 133) and claim for refund may be filed for the Spring, 2012 installment of property taxes. IC 6-1.1-15-12(i); IC 6-1.1-26-1.
- May 11:**                   **First installment of 2014-pay-2015 property taxes due.** IC 6-1.1-22-9.
- 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; IC 6-1.1-3-7(b).
- May 15:                   Last day an amended personal property return may be filed for the March 1, 2014 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). IC 6-1.1-3-7.5(a).
- May 15:                   Last day to assess personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2005-2014). IC 6-1.1-9-3.
- May 15:                   Last day a current year property tax exemption application may be filed with the county assessor. IC 6-1.1-11-3.
- June 1:**                   Although there is no statutory date for Department approval of the county's ratio study, in order to ensure on-time billing for 2015-pay-2016, it is strongly recommended the ratio study be approved by this date.
- July 1:**                   **Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2015-pay-2016 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 assessment data to the auditor. IC 6-1.1-3-17(b).
- July 31:**                   The appraisal of one-third (1/3) of the parcels in the second reassessment group shall be completed as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(1).
- August 3:**                   **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 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. IC 6-1.1-16-1(a)(1).
- October 30: 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, the county assessor or the property tax assessment board of appeals has five (5) months from the day of filing to make a change and give notice. 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.
- October 31:** The appraisal of two-thirds (2/3) of the parcels in the second reassessment group shall be completed as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(2).
- November 2: Last day for filing an exemption application by an owner and for approval by the property tax assessment board of appeals of the application if the county assessor did not give notice to the owner of his or her failure to apply. (First Monday in November, per statute.) IC 6-1.1-11-5(d).
- November 10: Last day a Correction of Error appeal (Form 133) and claim for refund may be filed for the Fall, 2012 installment of property taxes. IC 6-1.1-15-12(i); IC 6-1.1-26-1.
- November 10:** **Second installment of 2014-pay-2015 taxes due.** IC 6-1.1-22-9.
- December 31: Last day to file a disaster petition, issue a reassessment order, and make an adjustment for a disaster petition for the March 1, 2014 assessment date, and last day to file a petition for reassessment of permanently flooded land for the March 1, 2014 assessment date. IC 6-1.1-4-11; IC 6-1.1-4-11.5.
- December 31: The appraisal of all of the parcels in the second reassessment group shall be completed as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(3).

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/Field\\_Rep\\_Map\\_-\\_Assessment.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_-_Assessment.pdf).