New Assessor Training
Forms, Memos, and Gateway

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Forms, Memos, and Gateway

- Forms
- Memos
- Gateway
- Frequently Asked Questions
- Questions
Forms, Memos, and Gateway

- **Forms**: All forms can be found on the Department of Local Government Finance (“Department”) website at [www.in.gov/dlgf](http://www.in.gov/dlgf) or the Indiana Archives and Records Administration website at [https://www.in.gov/iara/](https://www.in.gov/iara/). There are many forms; however, this presentation will highlight the commonly used forms.

- **Form 2: Notice of Assessment of Mobile Home**  
  [IC 6-1.1-31-1]

- The assessing official sends this notice to the owner of an annually assessed mobile home situated within the township or county on the assessment date. The notice serves as the notification to the owner of the assessed value of the mobile home for the current year. (SF 466)
Forms, Memos, and Gateway

- **Form 11: Notice of Assessment of Land and Improvements [IC 6-1.1-31-1]**
- The assessing official sends this notice to the owner of real property to notify the owner of the assessed value of the property. This notice of assessment is sent to all real property owners after a reassessment, as a result of a change through the annual adjustment process, or because of a change of an assessment resulting from improvements made to the property. It also indicates the previous year’s assessment and the property owner’s right to appeal pursuant to IC 6-1.1-15-1.1. (SF 21366)
• **Form 17T: Claim for Refund (Real Property, Personal Property, and Annually Assessed Mobile Homes)**
  [IC 6-1.1-26-1]
• A claimant who requests a tax refund because of overpayment of previously-paid property taxes files this form with the county auditor. The customary practice is for the taxpayer to file a 17T along with Form 130, which is the recommendation of the State Board of Accounts because it effectively stops the clock from running out under IC 6-1.1-26-1 (normally a request for refund must be made within three (3) years from when the taxes were first due; Section III/page 2 of Form 130 must be filed within three (3) years from when the taxes were first due). (This form is prescribed by the State Board of Accounts.)
• Form 102: Farmer’s Tangible Personal Property Assessment Return
[IC 6-1.1-31-1]

• This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by farmers to report their tangible depreciable personal property. **This form is confidential.** (SF 50006)
• Form 103: Business Tangible Personal Property Return (Short) [IC 6-1.1-31-1]
• This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and can be used by a taxpayer to report the taxpayer’s tangible business personal property if: the taxpayer is not a manufacturer or processor; the personal property assessment is not $150,000 or more; the taxpayer is not claiming any exemptions or deductions (other than the enterprise zone credit or the less than $20,000 exemption); and the taxpayer is not claiming any special adjustment(s). This form is confidential. (SF 11274)
• **Form 103: Business Tangible Personal Property Return (Long)**
  [IC 6-1.1-31-1]
  • This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer to report all business tangible personal property. **This form is confidential.** (SF 11405)
• **Form 103: Business Tangible Personal Property Return**
• Note: There have been several recent legislative changes:
• Beginning in 2016, IC 6-1.1-3-7.2 provides an automatic exemption for a taxpayer’s business personal property in a county if the acquisition cost of that taxpayer’s total business personal property in the county is less than $20,000 for the assessment date.
• Generally, however, the State of Indiana does not have a minimum assessment where no return would be required if the assessed value was under a certain amount but the law does provide for a minimum tax bill ($5.00).
Recent legislative changes con’t.:

The “under $20,000” exemption applies to old and new personal property located in the county. For instance, if Acme Widgets has a total of three pieces of equipment in the county and the total acquisition cost of that equipment is $15,000 as of the applicable assessment date, that property would be exempt from taxation regardless of when each piece was acquired. To be clear, all three pieces of equipment would have to have been acquired by the assessment date in question.
Recent legislative changes con’t.: The taxpayer would declare the exemption by using a personal property form (specifically, Form 103-Short, Form 103-Long, or Form 102, as applicable).

The Department emphasizes that an eligible taxpayer does NOT need to complete the entire personal property return. In addition, a taxpayer declaring the exemption on a Form 103 or Form 102 does NOT need to attach a Form 104 or any other form or schedule.
Recent legislative changes con’t.: If the taxpayer is declaring the exemption on its personal property return, it would submit one personal property return and indicate that the total acquisition cost of its property in the entire county does not exceed $20,000. The Department has advised that companies with different federal ID numbers are separate entities and stand alone. Even if an entity uses two different names, counties should rely on the federal ID number for determining whether there is one or more than one entity involved.
Recent legislative changes con’t.:
So if Acme Widgets owns Company A with a federal ID of 001 and Company B with federal ID 002, Company A and Company B could potentially each qualify for the exemption depending on the total acquisition cost of their respective personal property in the county.
Recent legislative changes con’t.: 
If a person fails to timely file the personal property return, the county auditor must impose a penalty of $25 that must be paid by the person with the next property tax installment that is collected (IC 6-1.1-37-7(f)). This is a penalty different from the penalty historically imposed for an incomplete personal property return or a personal property return that is filed late. If the personal property return declaring the exemption is filed late, there would be only the ONE $25 late penalty under IC 6-1.1-37-7(f) imposed.
• Form 103-ERA: Schedule of Deduction from Assessed Valuation Personal Property in Economic Revitalization Area
  [IC 6-1.1-12.1-4.5]
• This schedule must be filed with a Form 103-Long with the township assessor, if any, or the county assessor. A separate schedule must be completed for each approved abatement. This form is confidential. (SF 52503)
• **Form 103-N: Information Return of Not Owned Personal Property**
  [IC 6-1.1-31-1]

  • This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer to fulfill the requirement to furnish a complete listing of all personal property that is not owned by the taxpayer, but is held, possessed, or controlled by the taxpayer on the assessment date. **This form is confidential.** (SF 23000)
• Form 103-O: Information Return of Owned Personal Property
  [IC 6-1.1-31-1]
  This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer to fulfill the requirement to furnish a complete listing of all personal property that is owned by the taxpayer but is held, possessed, or controlled by another person on the assessment date. **This form is confidential.** (SF 24057)
Forms, Memos, and Gateway

- Form 103-P: Claim for Exemption of Air or Water Pollution Control Facilities (Personal Property) 
  [IC 6-1.1-10-9, 10, 12, 13 and IC 6-1.1-31-1]
- This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and is used by taxpayers to claim an exemption for industrial waste control facilities or stationary or unlicensed mobile air pollution control systems. The taxpayer must also forward a copy of this form to the Indiana Department of Environmental Management by registered or certified mail for purposes of the industrial waste control facilities exemption. This form is confidential. (SF 24056)
Form 103-SR: Single Return-Business Tangible Personal Property
[IC 6-1.1-31-1]

This form is filed by the taxpayer if the taxpayer has ownership of personal property in more than one (1) township in the county. The form is filed by May 15 to the county assessor unless an extension is granted in writing. This form is confidential. (SF 53854)
• **Form 103-T: Return of Special Tools**
  
  [IC 6-1.1-31-1]
  
  This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and is used by the taxpayer to report special tooling, such as tools, die, jigs, patterns, fixtures, etc., owned and not owned on the assessment date. *This form is confidential.* (SF 22667)
• **Form 104: Business Tangible Personal Property Return**
  [IC 6-1.1-31-1]
  This non-confidential form is used as a summary form for taxpayers reporting on Form 102 or 103. (SF10068)

• **Form 104-SR: Single Return Business Tangible Personal Property**
  [IC 6-1.1-31-1]
  This form is filed by the taxpayer as a list of business tangible personal property; the form must also include a copy of Form 103-SR. It is filed with the county assessor by May 15 unless an extension is granted in writing. (SF 53855)
Form 106: Schedule of Adjustments to Business Tangible Personal Property Return [IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or the county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer who claims any adjustment(s) on his/her business personal property tax return. Filed with Form 102 or 103. This form is confidential. (SF 12980)
Forms, Memos, and Gateway

• Form 113: Notice of Assessment by Assessing Official (Real Property)  
[IC 6-1.1-4-22 and IC 6-1.1-9-1]
• This form serves as notification to the property owner that an assessing official is increasing the assessment of the identified real property. This action is normally associated with increasing the assessment for a previous year because there is evidence of omitted or undervalued property. It is also used for the current year when there has been no physical change to the property, but omitted or undervalued property is evident. (SF 46725)
• Form 113/PP: Notice of Assessment/Change (By an Assessing Official) (Personal Property) [IC 6-1.1-3-20 and IC 6-1.1-9-1]
• This form serves as notification to the property owner that an assessing official is changing the assessment of his or her personal property. For personal property, this action is normally associated with increasing the assessment due to a mathematical error on the filed return, an exemption claimed on the return is being disallowed, or the owner has failed to file a personal property return. It is also used by the township assessor, if any, or the county assessor to reflect changes to the taxpayer’s ERA claim. (SF 21521)
Forms, Memos, and Gateway

- **Form 114: Notice of Hearing on Petition (By Property Tax Assessment Board of Appeals) (Real Property)**
  [IC 6-1.1-15-1 and IC 6-1.1-31-1]
- This notice is sent to a taxpayer who has appealed a real property assessment to the PTABOA. The PTABOA is responsible for giving the petitioner thirty (30) days advance notice of the established time of the petitioner’s hearing. (SF 49149)
• **Form 115: Notification of Final Assessment Determination [IC 6-1.1-15-1 and IC 6-1.1-31-1]**

This form is used to notify the taxpayer of the PTABOA’s determination concerning an assessment appeal. It is used for real and personal property assessment determinations by the PTABOA on appeals (Form 130) and on the PTABOA’s own motion. A taxpayer may appeal this decision to the Indiana Board of Tax Review by filing a Form 131 within forty-five (45) days of the mailing of this notification. (SF 20916)
Forms, Memos, and Gateway

• Form 122: Report of Assessment for Omitted or Undervalued Property Assessment and Assessment Penalty (Real and Personal Property) [IC 6-1.1-9-1]
• This form is used to notify a taxpayer of the assessment of omitted or undervalued property. (SF 9283)
• **Form 122A: Report to County Auditor of Added Assessments and Assessment Penalties (Personal Property) [IC 6-1.1-9-2]**

This form is filed with the county auditor by the assessing official to document increased assessments or penalties imposed on one or more taxpayers. The form notifies the auditor of the assessment year of the added assessment and the total assessment to be put on the assessment rolls. The form also identifies the type and amount of penalty, if any, to be added to the tax billing. (SF 22691)
Forms, Memos, and Gateway

- **Form 130: Petition to the Property Tax Assessment Board of Appeals for Review of an Assessment (Real and Personal Property) [IC 6-1.1-15-1]**
- This form is filed with the county assessor by the taxpayer requesting a review by the PTABOA. This form must be filed within forty-five (45) days after notice of the assessment (Form 2, 11, or 113) is given to the taxpayer. (SF 53958)
Form 130 con’t.:

A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but not later than the following:

1) For assessments before January 1, 2019, the earlier of:
   (A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or
   (B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.
Forms, Memos, and Gateway

- **Form 130 con’t.:**
  (2) For assessments after December 31, 2018, the earlier of:
    (A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or
    (B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.
Form 134: Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting

This form is a record of any preliminary meeting between the township assessor, if any, or the county assessor and the property owner regarding an assessment appeal on real property or personal property. This meeting is informal and intended to resolve the appeal prior to the PTABOA hearing. The taxpayer and assessing official are required to sign and complete this form. The assessing official then sends the report to the county auditor and PTABOA. (SF 53626)
• Form 135: Affidavit of Destroyed or Removed Property (Real) [IC 6-1.1-31-1]

This form is to be used to petition for removal of one or more assessments from real estate due to the removal of or destruction of improvements resulting from fire, flood, etc. This form is used when events occur that are not deemed a disaster and should not be used in lieu of a Form 137-R when a disaster occurs. This form is for single events to improvements on one parcel. (SF 51536)
• Form 136: Application for Property Tax Exemption (Real and Personal Property) [IC 6-1.1-11-3]
• The individual or organization that files this form is applying for a property tax exemption based on the ownership and/or use of the tangible property. To be eligible, the applicant must meet certain criteria as outlined in IC 6-1.1-10. This application must be filed with the county assessor on or before April 1 of the assessment year and must be re-filed every even year unless the property continues to meet the requirements for an exemption under IC 6-1.1-10-16, 21, or 24. (SF 9284)
Forms, Memos, and Gateway

- **Form 137R: Petition for Survey and Reassessment – Real or Personal Property Partially or Totally Destroyed by Disaster (Real and Personal Property)**
  [IC 6-1.1-4-11]
- A person may file this form to petition for reassessment following the destruction of property due to a disaster. The petition may not be made after December 31 of the year in which the taxes which would first be affected by the reassessment are payable. **Note:** As a result of the case *Scheid v. Indiana State Tax Board*, the theory that many properties have to be involved in order for the situation to be considered a disaster is no longer valid; a disaster may happen to a single family residence without any other properties involved. (SF 17592)
• **Form 138: Notice of Defect in Completion of Assessment Appeal Form (Real Property)**  
  [IC 6-1.1-31-1]

• This form is used by the county assessor or auditor to notify a petitioner of a defect in a submitted appeal form. This notice identifies the defect in the petition and gives the petitioner thirty (30) days from the date of the notice to file a corrected copy of the petition with the appropriate official. The Indiana Board of Tax Review uses the same form to identify defects in the filing of Form 131 petitions. Petitioners have thirty (30) days to correct the petition and resubmit the corrected form to the Indiana Board of Tax Review. (SF 43087)
• Form 322: Application for Deduction from Assessment on Rehabilitated Dwellings (Real Property) [IC 6-1.1-12-18]
• The application for deduction must be filed with the county auditor in the year in which the addition to the assessed value is made. If the notice of the addition to assessed value is not given to the property owner before December 1 of that year, this form may be filed no later than thirty (30) days after the date of mailing the notice. There are a number of requirements that must be met before this deduction is applicable. The deduction applies for no more than five (5) years. (SF 49568)
• Form 322A: Application for a Deduction from Assessed Valuation of Rehabilitated Structures Over 50 Years Old [IC 6-1.1-12-22]

• The application for deduction must be filed with the county auditor in the year in which the addition to the assessed value is made. If the notice of the addition to assessed value is not given to the property owner before December 1 of that year, this form may be filed not later than thirty (30) days after the date of the mailing of the notice. There are fewer eligibility restrictions on this deduction and all types of property qualify. The property must be at least 50 years old before the date of application and the rehabilitation cost must be at least $10,000. (SF 49567)
• CF-1/PP: Compliance with Statement of Benefits Personal Property
[IC 6-1.1-12.1-4.5]
• This form is filed yearly with the Form 103-ERA. It is filed with the designating body to show the extent to which there has been compliance with the Statement of Benefits. This form must be filed between January 1 and May 15 in each year unless an extension is granted. (SF 51765)
Forms, Memos, and Gateway

- CF-1/RP: Compliance with Statement of Benefits Real Estate Improvements [IC 6-1.1-12.1-4.5]
- Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits. Any specific information on the individual’s salary information is confidential. (SF 51766)
• EZ-2: Enterprise Zone Investment Deduction Application [IC 6-1.1-45]
• This form is filed with the county auditor showing the deduction claimed for either real or personal property per the instructions on the form. The form must be filed between January 1 and May 15 of the assessment year unless an extension has been granted for up to thirty (30) days after the May 15 deadline. The records in this form are confidential. (SF 52501)
• G and O Property Schedule for Oil and Gas Well Assessment Form 1
[IC 6-1.1-4-12.4, 12.6]
• This form is filed with the township assessor, if any, or county assessor by May 15 each year listing the working and royalty interest computations for oil and gas wells. **This form is confidential.** (SF 9931)
HC-10: Claim for Homestead Property Tax Standard/Supplemental Deduction [IC 6-1.1-12-37]

An individual who owns or is buying property under recorded contract that constitutes the individual’s principal place of residence completes and signs this form on or before December 31 and files or postmarks it on or before the following January 5 (in the case of real property) or, in the case of a personal property mobile or manufactured home, files the form during the twelve (12) months before March 31 of the year for which the deduction is sought to receive the homestead standard and supplemental deductions (and 1% tax cap) for the corresponding assessment date. (SF 5473)
• SB-1/PP: Statement of Benefits Personal Property [IC 6-1.1-12.1]
• This form must be filed with the designating body before a person installs new manufacturing equipment, research and development equipment, logistical distribution equipment, and/or information technology equipment for which the person wishes to claim the deduction. (SF 51764)
• SB-1/RP: Statement of Benefits Real Estate Improvements
  [IC 6-1.1-12.1]
• This form is filed with the designating body before the
  redevelopment or rehabilitation of real property for which
  the person wishes to claim a deduction. (SF 51767)
• SES/WPD: Statement for Deduction of Assessed Valuation (Attributed to Solar Energy System, Wind, Geothermal, or Hydroelectric Power Device) (Real Property and Annually Assessed Mobile Homes) [IC 6-1.1-12-27.1, IC 6-1.1-12-30, IC 6-1.1-12-35.5]

• This deduction application is relevant to annually assessed mobile/manufactured homes, state distributable property, personal property, and real property. With respect to real property or a solar power device assessed as distributable or personal property, the form must be completed and signed on or before December 31 and filed or postmarked on or before the following January 5, and with respect to a personal property mobile home, filed during the twelve (12) months before March 31 of each year for which the deduction is sought.
• **SES/WPD** con’t.

• With respect to geothermal and hydroelectric deductions, an application must be filed annually, even for real property. However, a person who receives a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device deduction for a particular year and remains eligible for the deduction for the following year is not required to re-apply for the deduction. The Indiana Department of Environmental Management must certify the hydroelectric power device or geothermal system for which a deduction is sought. (SF 18865)
Forms, Memos, and Gateway

- UD Form 45: Annual Report
  [IC 6-1.1-8-19]
- All public utility companies (water, sewage, electric, pipeline, telephone, telegraph, and bus companies) are required to file an annual report with the Department. **This report is confidential.** (SF 40408)
Forms, Memos, and Gateway

- **SF 7878: Mobile Home Permit** [IC 6-1.1-7-10]
  - A mobile home may not be moved from one location to another unless the owner obtains a permit to move the mobile home from the county treasurer. This form is also required to sell/transfer title.
• **SF 23261: Power of Attorney (Real and Personal Property) [IC 6-1.1-31-1]**

  An individual who represents the property owner in matters associated with the owner’s assessment must have a power of attorney form signed by the property owner. The power of attorney form must be notarized.

• **Note:** In 2017, the General Assembly passed legislation pertaining to the appeal process. Section 23 of SEA 386-2017 amends IC 6-1.1-15-17.3 to extend the scope of who may represent a taxpayer in a property tax appeal.
• **SF 23261: Note: con’t.:**
• The owner of a property subject to appeal may appoint a relative (defined in IC 2-2.2-1-17) for specific assessment years to represent the owner before the PTABOA or the Department. The relative may not represent the owner before the IBTR. The relative is not required to be certified as a tax representative in order to represent the owner.
• SF 43709: Statement of Mortgage or Contract Indebtedness for Deduction from Assessed Valuation
[IC 6-1.1-12-1, 2]
• The applicant completes and signs this form on or before December 31 and files or postmarks it on or before the following January 5 (in the case of real property) or, in the case of a personal property mobile or manufactured home, files the form during the twelve (12) months before March 31 of the year for which the deduction is sought. On the date the application is filed, the applicant must own or be buying under contract the real property or personal property mobile or manufactured home. The mortgage, contract, or memorandum (including a home equity line of credit) must be recorded in the county recorder’s office.
• SF 46021: Sales Disclosure Form (Real Property) [IC 6-1.1-5.5]
• Both the buyer and seller of real property complete the form prior to the filing of the conveyance document with the county auditor. All information on the form must be completed and the form must be signed. **Telephone and Social Security numbers are confidential under IC 6-1.1-5.5-3(d).**
SF 55853: Standard Form Agreement - To forego PTABOA Hearing or to stipulate to assessed value by way of appraisal

[IC 6-1.1-15-2.5]

Indiana Code 6-1.1-15-2.5 allows a taxpayer and township assessor (if applicable) or county assessor to enter into a written agreement to:

• forego a Property Tax Assessment Board of Appeals ("PTABOA") hearing and directly appeal to the Indiana Board of Tax Review; or
• stipulate to the assessed value of disputed property by way of an independent appraisal that the PTABOA will then use in its determination.
• **SF 55853**: con’t.
• If the taxpayer and assessor choose to enter into such an agreement, the agreement must be entered into by both parties within 120 days after the taxpayer’s notice of review was filed. This agreement will not prohibit a taxpayer and assessor from resolving issues regarding assessed value or deductions in an informal conference under IC 6-1.1-15-1(i). When the agreement is made, the assessor must immediately forward the agreement to the PTABOA. This form must be notarized.
Forms, Memos, and Gateway

- **SF 51781: Indiana Property Tax Benefits**
  [IC 6-1.1-12-43]
- This form lists the most common tax deductions available to persons who own or are purchasing property.

- **NOTE:** Some forms, other than those listed as confidential, may have certain parts that are confidential. Statutes related to confidentiality include, but are not limited to, IC 6-1.1-5.5-3 and 5, IC 6-1.1-12.1-5.1 and 5.3, IC 6-1.1-12.1-5.6, IC 6-1.1-35-9, IC 6-1.1-35-11, IC 6-1.1-35-12, and IC 6-1.1-42-31.
II. Memos: Please note that memoranda and guidance are intended to be an informative bulletin; it is not a substitute for reading the law.

- **Website:** All current and previous memoranda and presentations are available on the Department’s website ([http://www.in.gov/dlgf/2444.htm](http://www.in.gov/dlgf/2444.htm)), and are posted in chronological order.

- **Listserve:** The Department has a variety of distribution lists (e.g. Assessors; Auditors; etc.). To sign up for a distribution list, [http://www.in.gov/dlgf/7063.htm?WT.ac=newsandnotices](http://www.in.gov/dlgf/7063.htm?WT.ac=newsandnotices).
Frequently Asked Questions:

Q: When it says "an employee who performs real property assessing duties must have attained the level of certification that the assessor is required to attain," I am assuming all of my employees that work in the real property department will then have to have attained level III before July 1, 2017.

A: Only employees who are responsible for placing an assessed value on real property have to obtain the Level III by the deadline. A staff member who just gathers data or enters it into the system probably would not be subject to this requirement.
Q: We receive multiple questions on the Form 11 relating to the word *Improvement* on the forms. Has this wording been questioned by any other counties and does the State/Department have any plans to remove this word from the forms? The taxpayers are extremely upset/irate about this word – because NO improvements have been made to their properties – or they have simply painted and although we increase them due to an annual adjustment – it is the wording that causes issues.
A: Over the past few years, the Department has had several assessing officials complain/suggest changing the word “Improvements” to “Structures.” The Department will use “improvements” since it’s the term of art used by the statutes (Indiana Code 6-1.1-4-15 and IC 6-1.1-4-24). However, to try and help avoid confusion, the Department added a note to the Form 11 (https://forms.in.gov/Download.aspx?id=4814).
• **A**: con’t.
• Specifically, it states: “*The term “Improvements” includes, but is not limited to, buildings, structures, fixtures, and appurtenances. It represents a value added to the value of the land to equal the property’s total market value-in-use. It should not be confused with improvements resulting from routine maintenance to the property, such as painting a house.”
Forms, Memos, and Gateway

- **A**: con’t.
- **IC 6-1.1-4-15**
  Appraisal; examination of buildings
  Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, shall either appraise the property or have it appraised.
A: con’t.

(b) In order to determine the assessed value of buildings and other improvements, the township or county assessor or the assessor's authorized representative may, after first making known the assessor's or representative's intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township or county and which are subject to assessment. (Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.7; P.L.146-2008, SEC.69.
Notice to county auditor of assessed value
Sec. 24. Immediately following an assessment or reassessment of real property, the county property tax assessment board of appeals shall notify the county auditor of the assessed value of the land and improvements so assessed. The county property tax assessment board of appeals shall give the notice on the form and in the manner prescribed by the department of local government finance.
Questions???????
Contact the Department

- Barry Wood
  - Telephone: 317-232-3762
  - Fax: 317-974-1629
  - Email: bwood@dlgf.in.gov
- Website: www.in.gov/dlgf
- “Contact Us”: www.in.gov/dlgf/2338.htm