



## **2019 Quarterly Conference Call Assessment Calendar and Continuing Education**

**Barry Wood**

**Assessment Division Director**

**February 6, 2019**



# Quarterly Conference Call

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- I. Assessment Calendar
- II. Continuing Education
- III. Questions



# Quarterly Conference Call

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## I. Assessment Calendar

- The Department usually publishes a memorandum/calendar in December for the following calendar year, listing key dates (either statutory or recommended). For example, see <https://www.in.gov/dlgef/files/pdf/181231%20-%20Wood%20Memo%20-%202019%20Assessment%20Calendar.pdf>.
- The goal of the Department is to ensure “on-time billing” in all 92 counties.



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- **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 1: Real Property and Personal Property assessment date for taxes due and payable in 2020. (IC 6-1.1-2-1.5)**
- **January 1: Mobile Home assessment date for taxes due and payable in 2019. (IC 6-1.1-2-1.5)**



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- January 1: Pursuant to IC 6-1.1-15-19, the county assessor is required to send quarterly notices to the fiscal officer of each taxing unit (including redevelopment commissions) affected by a property tax appeal. The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary in order to provide the quarterly notices.
- February 1: The county assessor must forward sales disclosure form data to the Legislative Services Agency (“LSA”) and the Department. (IC 6-1.1-5.5-3)



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- February 9: Form 11's must be provided by the earlier of:  
(1) 90 days after the assessor completes the appraisal of a parcel or receives a report for a parcel from a professional appraiser or professional appraisal firm; or  
(2) February 10 (IC 6-1.1-4-22)
- March 1: Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior (March 1, 2016). (IC 6-1.1-9-4); for the deadline pertaining to personal property, see (IC 6-1.1-9-3)



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- March 1: Deadline for submission of assessors' annually assessed mobile home file (MOBILE, APPEALMH) for calendar year 2019 (affects 2019-pay-2019 tax year). 50 IAC 26-20-6(b), (c)
- March 1: Last date for county to submit its ratio study and coefficient of dispersion study to the Department. (IC 6-1.1-14-12)



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- March 30: Pursuant to IC 6-1.1-28-12, each property tax assessment board of appeals (“PTABOA”) is required to submit a report to the Department, the Indiana Board of Tax Review (“IBTR”), and LSA before April 1 annually (the report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for review filed with the PTABOA for the preceding year.
- April 1: Last day a current year property tax exemption application may be filed with the county assessor. (IC 6-1.1-11-3)



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- **April 15**: Last day for the county treasurer to mail 2018-pay-2019 tax bills. (IC 6-1.1-22-8.1(c))
- **April 30**: Last date to mail Notice of Assessment (Form 11) for appeal deadline of June 15 of the assessment year. (IC 6-1.1-15-1.1 (b)(2)) If the Notice of Assessment is mailed by the county on or after May 1 of the assessment year, the appeal filing deadline is June 15 of the year in which the tax bill is mailed by the county treasurer. (IC 6-1.1-15-1.1 (b)(2))



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- **May 1**: The reassessment of the second group of parcels under the county's 2018 - 2022 reassessment plan starts. – (IC 6-1.1-4-4.2(a)(5))
- **May 1**: Last day for township assessors to prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. (IC 6-1.1-5-14)
- **May 10**: Last day an appeal (Form 130) and claim for refund may be filed for the Spring, 2016 installment of property taxes. (IC 6-1.1-15-12.1(h); IC 6-1.1-26-1.1)



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- **May 10: First installment of 2018-pay-2019 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 January 1, 2018 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)**



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- May 15: Last day to give notice of the assessment of personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2009-2018). IC 6-1.1-9-3
- June 15: Last day for a taxpayer to file an appeal if the Notice of Assessment is mailed by the county before May 1 of the assessment year. (IC 6-1.1-15-1.1 (b)(2))



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- **July 1**: Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2019-pay-2020 gross assessed values) to the county auditor. (IC 6-1.1-5-14 (b))
- **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))



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- July 15: Last day to file an amended personal property return (for 2019 assessment date) and be able to pay taxes in 2020 based on the assessed value reported on the amended return. If a taxpayer fails to file an amended return on or before July 15, 2019, the pay-2020 taxes will be based on the assessed values reported on the original return. (IC 6-1.1-3-7.5(e)-(f))
- 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))



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- **August 1: Last day for county auditor to certify net assessed values to the Department. (IC 6-1.1-17-1)**
- **August 30: Last day for township or county assessors to transmit: (1) parcel characteristics and parcel assessments of all parcels; and (2) the personal property return characteristics and assessments by return to LSA and the Department. (IC 6-1.1-4-25 (b)(3))**
- **August 30: Last day for township or county assessors to transmit GIS data to the Office of Technology (“IOT”). (IC 6-1.1-4-25 (b)(3))**



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- September 13: 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))



# Quarterly Conference Call

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- 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))
- October 31: The appraisal of two-thirds (2/3) of the parcels shall be completed as part of the county's cyclical reassessment plan. (IC 6-1.1-4-21.4(a)(2))



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- November 8: Last day an appeal (Form 130) and claim for refund may be filed for the Fall, 2016 installment of property taxes. (IC 6-1.1-15-12.1(h); IC 6-1.1-26-1.1)
- November 12: **Second installment of 2018-pay-2019 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 January 1, 2018 assessment date, and last day to file a petition for reassessment of permanently flooded land. (IC 6-1.1-4-11; IC 6-1.1-4-11.5)



# Quarterly Conference Call

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- December 31: The appraisal of all of the parcels shall be completed as part of the county's cyclical reassessment plan. (IC 6-1.1-4-21.4(a)(3))



# Quarterly Conference Call

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## II. Continuing Education:

- Level I Assessor-Appraisers are required to earn **30 hours** of continuing education credits during a two-year cycle following initial certification and every two years thereafter.
- A student may only earn credit for the class one time during the two-year cycle.
- If you are interested in receiving credit for classes not sponsored/approved by the Department (e.g. Brilljent – quarterly, one day classes; the Assessors Association Winter and Summer Conferences; etc.), please check prior to taking the class to see if it would qualify for credit.



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- Level II and Level III Assessor-Appraisers are required to earn **45 hours** of continuing education credits during a two-year cycle following initial certification and every two years thereafter. Once a two-year cycle is completed and certification requirements are met, a new cycle begins January 1.



# Quarterly Conference Call

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- The Department tracks the continuing education credit hours for all individuals who hold a Level I, Level II, or Level III Assessor-Appraiser certification. Individuals interested in a current list of their individual continuing education credits can email a request to Donna Bratcher at [dbratcher@dlgf.in.gov](mailto:dbratcher@dlgf.in.gov).
- If continuing education requirements are not met, as a Level I, Level II, or Level III Assessor-Appraiser, disciplinary proceedings according to [50 IAC 15-3-5](#) may commence. Assessor-Appraiser certifications will be revoked and, if revoked, assessors will be required to retest to regain certification.



**Questions ??????**



# Contact the Department

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