

Department of Local Government Finance

Cyclical Reassessment

FACT SHEET

November 2025



During statewide cyclical reassessments, county and township assessors conduct physical inspections of each property to verify the accuracy of property records. This inspection process facilitates the collection of data necessary for valuing the property. For example, does the property still have a free-standing garage and an in-ground pool? Is the building on this property still 1,200 square feet or has it increased or decreased in size? By confirming this information, assessors can ensure properties are properly valued.

However, the reassessment cycle is now conducted over a four-year period, and approximately 25% of the parcels in each county will be reassessed each year.

Frequently Asked Questions

Q. I thought my property was reassessed each year. What is the cyclical reassessment?

A. Property values are annually adjusted each year in a process known as annual adjustment or trending to bring them closer to market value-in-use. Assessing officials use sales of similar properties to determine the adjustment factor. During a reassessment, assessors physically inspect each property to ensure that property records are correct. Properties that are not part of the cyclical reassessment will be annually adjusted.

Q. Who conducts the cyclical reassessment for a county?

A. Subject to Department of Local Government Finance approval, a county may employ a third-party professional appraiser to conduct the reassessment. Some counties opt to conduct the reassessment using county staff. A map indicating where each county is in the reassessment cycle is available at:

<https://www.in.gov/dlgf/assessments/statewide-cyclical-reassessment>.

Q. Are there set guidelines or standards for the assessment of property?

A. The established standard used to assess property is market value-in-use. The 2021 Real Property Assessment Manual is to be used for the cyclical reassessment and establishes the rules and guidelines for the assessment of property. The manual and guidelines are available online at

<https://www.in.gov/dlgf/assessments/overview>.

Q. How much does the reassessment cost?

A. The cost of the reassessment varies by county, and details regarding the reassessment budget of your county can be obtained from your county assessor. One of the justifications for a cyclical reassessment is to spread the costs over a four-year period.

FACTS

A **reassessment** is the physical inspection of each property to ensure property records are correct.

Trending is a way of assessing the value of real estate to account for changes in the marketplace. Trending requires assessors to research sales of properties in a particular area over the previous year.

2026 – 2030 Reassessment Schedule

May 1, 2026:

Reassessment begins.

January 1, 2027:

Reassessment of the first group of parcels completed.

Additional Information

For more information about the cyclical reassessment, contact your local assessing official.

Additional information regarding the statewide cyclical reassessment can be obtained online at <https://www.in.gov/dlgf/assessments/statewide-cyclical-reassessment>.

Q. How does a county pay for the reassessment?

A. Each county has a reassessment fund funded with property tax revenue.

Q. Will my assessed value increase because of the reassessment?

A. The effect of the reassessment on your property's value will depend on how accurate your property information is before the reassessment. With the implementation of trending, assessed values have already been adjusted each year to bring them closer to the current market value-in-use. Before trending was introduced, reassessments resulted in dramatic shifts in assessed values because the values of properties were typically only adjusted once during the four-year reassessment cycle.

Q. I received something called a Form 11. What is this?

A. The Form 11 is a notice of assessment, a document that outlines the assessed value of your property. Indiana Code §§ 6-1.1-4-22 and 5-1.1-15-1.1 specify that assessors are required to send a notice of assessment before May 1st of each year.

Q. How do I know if my assessed value is correct?

A. The assessed value of a property should reflect the price that would induce the owner to sell the property and the price at which the buyer would purchase the property for a continuation of the current use of the property at the time of assessment. The values determined during the reassessment should reflect the amount a willing buyer would pay for the property as of the assessment date (January 1), using sales information from the prior year and updated cost information.

Q. What are my options if I disagree with my property's assessed value?

A. If a taxpayer believes that his or her assessed value does not reflect the market value-in-use of the property, the taxpayer has the right to appeal the current year's assessed valuation. The appeals process begins with written notification to the local assessing official. An appeal of the current year's assessment may have two (2) different filing deadlines based on when the Form 11 notice of assessment is mailed. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year or no Form 11 is mailed, the filing deadline is June 15 in the year that the tax statements are mailed. More information regarding the appeals process is available online at <https://www.in.gov/dlgf/appeals-property-tax/>.

Q. What is the property record card? Where can I get a copy?

A. The property record card is the record of the physical characteristics of a property. Property record cards are available through the county assessor's office, and Ind. Code § 6-1.1-4-25 specifies that the county assessor must provide electronic access to property record cards through the county's website.

Q. What happens if I find an error on the property record card before, during, or after the reassessment?

A. If you discover an error on your property record card, a taxpayer can file an appeal (Form 130) with the county assessor. Subjective issues such as the assessed value can only be appealed in the current assessment year. The Form 130 can also be used to appeal objective issues such as assessments with incorrect square footage or a one-story home being assessed as a two-story home. For objective issues, the petition must be filed within three (3) years from when the taxes were first due.

Q. When can I expect someone from the county to visit my property?

A. Since reassessments are conducted locally, your county assessor can verify when your property was or will be inspected. Under the cyclical reassessment, approximately 25% of the parcels in the county will be re-assessed each year over a four-year period.

Q. How many parcels are in my county?

A. The number of parcels varies by county. The county assessor can verify the number of parcels in the county, and the number of parcels reported by the county each year can be found in the annual [Property Tax Assessment Board of Appeals](#) report.

Q. Why would a county official or representative need to enter my property?

A. The number of bathrooms, bathroom fixtures, and the finish of the basement or attic are all examples of factors that affect assessed value and that may need to be verified. Per Ind. Code 6-1.1-4-15, the assessing official, after first making the official's intention known to the owner or the occupant, may enter and fully examine all buildings and structures.