
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Assessing Officials

FROM: Barry Wood, Assessment Division Director

RE: 2020 Assessment Calendar

DATE: January 23, 2020

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2020 and 2021.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for calendar year 2020. The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the course of the year.

If you have any questions, please contact Assessment Director Barry Wood at (317) 232-3762 or bwood@dlgf.in.gov.

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, Indiana Code governs.

2020 Assessment Calendar

Dates may change by action of the 2020 General Assembly.

January 1	Real Property and Personal Property assessment date for taxes due and payable in 2021. IC 6-1.1-2-1.5
January 1	Mobile homes assessment date for taxes due and payable in 2020. IC 6-1.1-2-1.5
January 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. IC 6-1.1-15-19
January 1	Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior (January 1, 2017); IC 6-1.1-9-4 (personal property deadline, see IC 6-1.1-9-3)
January 31	Deadline for submission of assessors' sales disclosure data (SALEDISC, SALECONTAC, SALEPARCEL) for calendar year 2019 sales (affects 2020-pay-2021 tax year). IC 6-1.1-5.5-3. For sales that occur in 2020, please note that if your county uses a third-party software system to manage its sales disclosure forms, the Department recommends – at a minimum – a quarterly upload of sales disclosure records to the Gateway SDF database.
February 10	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
February 28	Last date for county to submit its ratio study and coefficient of dispersion study to the Department. IC 6-1.1-14-12
March 2	Deadline for submission of assessors' annually assessed mobile home data (MOBILE, APPEALMH) for calendar year 2020 (affects 2020-pay-2020 tax year). 50 IAC 26-20-6(b), (c)
March 31	Last date for filing a report on appeals filed with the property tax assessment board of appeals ("PTABOA") with the Department, the Indiana Board of Tax Review ("IBTR"), and LSA. (The report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for appeal filed with the PTABOA for the preceding year. IC 6-1.1-28-12

April 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. IC 6-1.1-15-19
April 1	Last day for township assessors to certify the assessed value of fixed property to the county assessor. However, in a county with a township assessor in every township, the township assessor shall certify the list to the Department. IC 6-1.1-8-24(b)
April 1	Last day a current year property tax exemption application may be filed with the county assessor. IC 6-1.1-11-3
April 1	Last day for a not-for-profit corporation to notify the assessor that previously claimed exempt property has become ineligible. IC 6-1.1-11-3.5(c)
April 10	Last day for county assessor to certify the assessed value of fixed property to the Department. IC 6-1.1-8-24(b)
April 15	Last day for the county treasurer to mail 2019-pay-2020 tax bills. IC 6-1.1-22-8.1(c)
April 24	Last day for the county assessor to mail notice to taxpayers for continuation of an exemption. Notices are to be mailed to the owner if: (1) the owner has not applied for a tax exemption for that year; (2) a tax exemption for the property was in effect for the immediately preceding year; and (3) the owner is required to file an application for the exemption for that year under IC 6-1.1-11-3.5. IC 6-1.1-11-5(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))
May 1	First day of the reassessment of the third group of parcels under the county's 2018 - 2022 reassessment plan. 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 11	First installment of 2019-pay-2020 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, 2019 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 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 (2010-2019). IC 6-1.1-9-3
June 1	Last day for township assessors to deliver to the county assessor a list stating the total of the personal property assessments for each taxing district. IC 6-1.1-3-17(a)
June 1	Last day for the assessor to return the list provided by the county auditor containing the property for which a tax exemption was in effect for the immediately preceding year with notations of any actions of the PTABOA on that year's exemption of each listed property. IC 6-1.1-11-15(a)
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)
June 15	Last day for the Department to certify the assessed values of state distributable property to the assessor and the auditor. IC 6-1.1-8-27(a)
July 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). 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. (IC 6-1.1-15-19)
July 1	Last day for the county assessor to roll and balance 2020 pay 2021 real property gross assessed values to the county auditor. IC 6-1.1-5-14
July 1	Last day for the county assessor to roll and balance 2020 pay 2021 personal property gross assessed values to the county auditor. IC 6-1.1-3-17(b)

July 15	Last day to file an amended personal property return (for 2020 assessment date) and be able to pay taxes in 2021 based on the assessed value reported on the amended return. If a taxpayer fails to file an amended return on or before July 15, 2020, the pay-2021 taxes will be based on the assessed values reported on the original return. IC 6-1.1-3-7.5(e)-(f)
July 31	Last date for completion of the appraisal of one-third (1/3) of the parcels in the third reassessment group as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(1)
July 31	County auditors must provide to the Department and each political subdivision a notice of the assessed value withholding from the ensuing year certified net assessed values. IC 6-1.1-17-0.5
August 3	Last day for county auditor to certify net assessed values to the Department. The Department will make AV visible to every political subdivisions via Gateway. All units are encouraged to validate the AVs certified by the county auditor. IC 6-1.1-17-1 Pertains exclusively to county auditors.
August 31	Deadline for submission of assessors' real property data (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL) for the 2020-pay-2021 tax year. IC 6-1.1-4-25(b); 50 IAC 26-20-4(b) – (h).
August 31	Deadline for submission of assessors' oil & gas assessment data for those counties where applicable (OILGAS, OILGASALL) for the 2020-pay-2021 tax year. IC 6-1.1-4-25(b); 50 IAC 26-20-7(b), (c).
August 31	Deadline for submission of assessors' personal property data (PERSPROP, POOLDATA, APPEALPP) for the 2020-pay-2021 tax year. IC 6-1.1-4-25(b); 50 IAC 26-20-5(b) – (d).
August 31	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)
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 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unity (including redevelopment commissions). 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. IC 6-1.1-15-19

October 30	Last day for a county assessor or a PTABOA 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 PTABOA 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 30	Last date for completion of the appraisal of two-thirds (2/3) of the parcels in the third reassessment group as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(2)
November 10	Second installment of 2019-pay-2020 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, 2019 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
December 31	Last date for completion of the appraisal of all of the parcels in the third reassessment group as part of the county's cyclical reassessment plan. IC 6-1.1-4-21.4(a)(3)
December 31	Deadline for Gateway submission of annual ERA abatement publication through Gateway File Transmission. IC 6-1.1-12.1-8.
January 1, 2021	Assessment and valuation date for all tangible property, including annually assessed mobile homes under IC 6-1.1-7 (2021 pay 2021 tax bills for real property; 2021 pay 2021 tax bills for annually assessed mobile homes under IC 6-1.1-7). IC 6-1.1-1-2; IC 6-1.1-1-19; IC 6-1.1-2-1.5.