
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials
FROM: Barry Wood, Assessment Division Director
RE: COVID-19 Guidance
DATE: December 29, 2020

The Department of Local Government Finance (“Department”) has received numerous inquiries regarding COVID-19, and the potential impact it may have on property tax assessments. Some taxpayers and tax representatives have inquired if a Petition for Survey and Reassessment – Real and Personal Property Partially or Totally Destroyed by Disaster (“Disaster Petition”) could be filed for COVID-19, citing the pandemic as the reason for the disaster.

Previously, the Department has given a [presentation](#) on the impact of disasters on assessment practices. In the presentation, to the Department references the definition of a “disaster”, as found in Ind. Code § 10-14-3-1. While “Epidemic” and “Public Health Emergency” are listed as examples of what may constitute as a disaster under Ind. Code § 10-14-3-1, a “Pandemic” is not included under the definition of “disaster.”

IC 10-14-3-1 "Disaster"

Sec. 1. (a) As used in this chapter, "disaster" means an occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural phenomenon or human act.

(b) The term includes any of the following:

- (1) Fire.
- (2) Flood.
- (3) Earthquake.
- (4) Windstorm.
- (5) Snowstorm.
- (6) Ice storm.
- (7) Tornado.
- (8) Wave action.
- (9) Oil spill.
- (10) Other water contamination requiring emergency action to avert danger or damage.
- (11) Air contamination.
- (12) Drought.
- (13) Explosion.
- (14) Technological emergency.
- (15) Utility failure.

- (16) Critical shortages of essential fuels or energy.
- (17) Major transportation accident.
- (18) Hazardous material or chemical incident.
- (19) Radiological incident.
- (20) Nuclear incident.
- (21) Biological incident.
- (22) Epidemic.
- (23) Public health emergency.
- (24) Animal disease event requiring emergency action.
- (25) Blight.
- (26) Infestation.
- (27) Riot.
- (28) Hostile military or paramilitary action.
- (29) Act of terrorism.
- (30) Any other public calamity requiring emergency action.

Typically, with a disaster (i.e. a tornado, a flood, etc.) there is a specific date the event occurred. If a taxpayer were to file a Disaster Petition ([Form 137R](#)), the taxpayer would have to file the petition within twelve (12) months of the disaster event or by December 31, 2021, for a “disaster” occurring in 2020.

Ultimately, a Disaster Petition would be addressed on an individual taxpayer/county basis, and much like any other petition/appeal, each assessment and/or Disaster Petition stands on its own. If the Disaster Petition is denied, the taxpayer would have the right to file an appeal.

For the January 1, 2020 assessment date and potential appeals regarding the assessed value and COVID-19, Ind. Code § 6-1.1-15-1.1(b) specifies that if a county mailed out a Notice of Assessment (“Form 11”) before May 1, 2020, the taxpayer would have had forty-five (45) days to file an appeal (i.e. June 15, 2020). If a county did not mail out a Notice of Assessment before May 1, 2020, a taxpayer would have until June 15, 2021 to file an appeal.

When considering an appeal for the January 1, 2020 assessment date, particularly as it pertains to potential issues related to COVID-19, it should be noted that January 1 was the assessment date, and the impact of COVID-19 was not realized until mid-March 2020. Like the Disaster Petition, each appeal would be addressed on an individual basis, and therefore, stands on its own. If the appeal is denied in whole or in part, the taxpayer would have the right to file an appeal to the Indiana Board of Tax Review (“IBTR”).

IC 6-1.1-15-1.1 Taxpayer's appeal of an assessment; exceptions; prohibited claims; deadlines

Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in subsections (e) and (h), an appeal under this section may raise any claim of an error related to the following:

- (1) The assessed value of the property.

- (2) The assessment was against the wrong person.
 - (3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
 - (4) A clerical, mathematical, or typographical mistake.
 - (5) The description of the real property.
 - (6) The legality or constitutionality of a property tax or assessment. A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.
- (b) 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.
 - (2) For assessments of real property 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.
 - (3) For assessments of personal property, forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20. A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.
- (c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.
- (d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.
- (e) A taxpayer may not appeal under this section any claim of error related to the following:
- (1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.
 - (2) The calculation of interest and penalties.
 - (3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed. However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor.

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to:

- (1) the county board; and
- (2) the county auditor, if the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor.

(h) A taxpayer may not raise any claim in an appeal under this section related to the legality or constitutionality of:

- (1) a user fee (as defined in IC 33-23-1-10.5);
- (2) any other charge, fee, or rate imposed by a political subdivision under any other law; or
- (3) any tax imposed by a political subdivision other than a property tax.

For the January 1, 2021 assessment date, if a taxpayer appeals their assessment, each appeal would be addressed on an individual basis and stands on its own. For example, an income producing property like a hotel, appeals its assessment citing economic obsolescence due to COVID-19 and the loss of revenue attributed to vacancies. The taxpayer would need to quantify the amount of obsolescence. If the appeal is denied in whole or in part, the taxpayer would have the right to file an appeal to the IBTR.

Contact Information

Questions may be directed to your [Assessment Division Field Representative](#).