

## INDIANA PROPERTY TAXES: REMINDER OF EXEMPTION APPLICATION DEADLINE

As a result of legislation passed by the Indiana General Assembly in 2014, two important property tax dates changed for 2016 and going forward.

- **January 1** is the assessment date of real and personal property for taxes due and payable in the following year (see, IC 6-1.1-2-1.5). Historically, March 1 was the assessment date for property taxes due and payable in the following year.
- **April 1** is the deadline for filing a current-year property tax exemption application with the county assessor (see, IC 6-1.1-11-3). In the past, the exemption application deadline was May 15 for real or personal property that was exempt as of the assessment date.

Generally, an exemption must be claimed or it is waived. Except for certain situations, an owner must apply annually. One of those exceptions is for nonprofit organizations that must re-file in even-numbered years. However, re-filing is not required if: the exempt property is owned, used and occupied for educational, literary, scientific, religious or charitable purposes; and an application was properly filed at least once (with an exemption granted based on that application for one of the above exempt purposes); and the property continues to meet the requirements of the exemption.

Once an exemption is granted, a subsequent change in ownership or use of the property will not necessarily terminate the exemption if the property continues to meet the requirements of the exemption. However, notice of the change in ownership or use must be given to the county assessor in the year that the change occurs.

The labyrinth of laws and procedural rules related to property tax exemptions can be a trap for even experienced practitioners. This alert is not a substitute for a thorough analysis of the facts and law relative to each tax parcel. To discuss the facts and circumstances of your situation or for questions about property tax exemption issues in general, please contact:

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