



# NOTICE OF ASSESSMENT / CHANGE BY AN ASSESSING OFFICIAL

State Form 21521 (R11 / 12-18)

Prescribed by the Department of Local Government Finance

**FORM 113 / PP**

ASSESSMENT DATE  
\_\_\_\_\_ 1, 20\_\_\_\_

Notice to the taxpayer of the opportunity to appeal (IC 6-1.1-15-1.1, 1.2):

If the taxpayer does not agree with the action of the Assessing Official giving this notice, an appeal can be initiated to challenge that action. To file an appeal, the taxpayer must file a Form 130, Taxpayer's Notice to Initiate an Appeal, with the Township Assessor or County Assessor in a timely manner. The time-frame to file an appeal on the assessment contained in this notice may have two different filing deadlines. These deadlines are based on the date that this notice is mailed.

If this notice is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If this notice is mailed on or after May 1 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed. (IC 6-1.1-15-1.1) This form is available from the Assessing Official or at <https://forms.in.gov/Download.aspx?id=6979>. An Assessing Official who receives a Form 130 must schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal. The Assessing Official and taxpayer must exchange the information each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the appeal.

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal.

Name of taxpayer
Address (number and street, city, state, and ZIP code)

**You are hereby notified that the undersigned assessing official has taken the action described below with regard to the following property:**

LOCATION OF PROPERTY		
County	Township	Taxing district
Address where property is located (number and street, city, and ZIP code)		

DESCRIPTION OF PROPERTY	
<input type="checkbox"/> Farmer's Personal Property (Form 102)	<input type="checkbox"/> Business Personal Property (Form 103)
<input type="checkbox"/> Public Utility Company Distributable Property (Form UD45) (deductions only)	

ACTION
<input type="checkbox"/> Assessed value before deductions has been changed from \$ _____ to \$ _____ .
<input type="checkbox"/> Assessed value of a deduction was changed from \$ _____ to \$ _____ .
<input type="checkbox"/> Failure to file required assessment return. Assessment has been estimated to be \$ _____ .
<input type="checkbox"/> Other (explain) _____

REASON(S) FOR ACTION
<input type="checkbox"/> Failure to file required assessment return. You have the right to file an assessment return within thirty (30) days of the first notice of assessment. (50 IAC 4.2-3.1-2)
<input type="checkbox"/> Mathematical error (describe below) <span style="margin-left: 150px;"><input type="checkbox"/> Omitted property (describe below)</span>
<input type="checkbox"/> Mandatory or allowable adjustment not properly computed or disallowed (describe and state below)
<input type="checkbox"/> Abnormal obsolescence adjustment disallowed (be sure to specify reason(s))
<input type="checkbox"/> Exemption disallowed (describe and give reasons): <span style="margin-left: 50px;"><input type="checkbox"/> In-whole</span> <span style="margin-left: 50px;"><input type="checkbox"/> In-part</span>
<input type="checkbox"/> Industrial waste control equipment not certified by Department of Environmental Management <span style="margin-left: 100px;"><input type="checkbox"/> Air pollution control equipment not qualified</span>
<input type="checkbox"/> Other _____

Description or reasons (attach additional sheet if necessary)
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Date of this notice (month, day, year)		Name (please print)
Telephone number (    )	Title	Signature
Address (number and street, city, state, and ZIP code)		