

# Insights

## April 1 Property Tax Exemption Application Deadline Still Looms

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On March 19, 2020, Indiana Governor Eric Holcomb issued Executive Order 20-05 which, among other things, extends certain tax filing and payment deadlines due to hardships caused by the COVID-19 outbreak. **One filing deadline that has *not* been extended is the Indiana real and personal property tax exemption application deadline. Unless a new Executive Order is issued in the next few days, taxpayers must file their exemption applications for new properties or properties that have changed in use no later than April 1, 2020.**

Indiana offers several types of real and personal property tax exemptions, with the most common exemption applying to real and personal property owned, occupied and used for educational, literary, scientific, religious or charitable purposes. In order to claim a property tax exemption a taxpayer must initially complete State Form 136 by April 1<sup>st</sup> of the assessment year that the property is acquired. Once an exemption is approved, a taxpayer generally will not be required to refile until there is a material change in the use of the exempt property. Failure to properly file an exemption application may result in the waiver of the exemption which will subject the property to taxation. With the upcoming April 1<sup>st</sup> filing deadline, taxpayers should review their tax exempt property and confirm that they are in compliance with Indiana's exemption filing requirements in order to prevent the loss of these valuable exemptions.

If you have any further questions, comments or concerns, please feel free to contact Scott C. Frissell, Robert A. Anderson, or a member of our Tax Practice Group.