



SHEILA LOUKS PULLEN

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NOTICE

March 11, 2011

To: Owner, Controller or Possessor of Business Personal Property
From: Sheila Pullen Center Township Assessor
Re: Business Tangible Property Tax Returns

This is notice that your business tangible personal property forms must be filed with my office no later than **May 16, 2011**. The forms can be located at <http://co.howard.in.us/County%20Assessor/forms.htm>. If your property is located within Center Township, you must report to the Center Township Assessor's Office.

A new Personal Property Rule (50 IAC 4.2 – effective for the March 1, 2011 assessment date) has been adopted and replaces the old rule which has been used since 1989. The new rule in its entirety can be found at the above mentioned link. Please reference 50 IAC 4.2-4-10 as a guide to determine the proper identification as to real or personal classification. Also available at this link, to help with the implementation of the new rule, are memos and presentations from the Indiana Department of Local Government Finance.

All personal property in your care or custody whether leased, rented, possessed or controlled as of March 1, 2011 must be listed and described, and the person or corporation named who will be responsible for the taxes on each item. Signatures on all forms must be signed by an authorized person. If you are signing as agent or representative, you must send a copy of a signed authorization form or a power-of-attorney. Failure to have proper signatures may result in your filing being late.

If you have more than one location in Howard County, you must report the different taxing districts on separate forms. Please use the Howard County website at www.co.howard.in.us to find the proper taxing district.

If your business has changed its name or merged with another business, please indicate the previous name and address under which last year's tax return was filed, as well as the current name. Failure to supply this information could result in duplication of the assessment. If you no longer own the personal property, please return these forms with the appropriate notation that you no longer own the property and the date of the change.

All returns must have your federal identification number or social security number and must also show the six digit principle business activity code (used on your federal return).

Per the guidelines set forth in IC 6-1.1-9-3 and IC 6-1.1-36-12, and by the Howard County Board of Commissioners' authority, the Howard County Assessor and the Center Township Assessor will perform a full and complete audit of personal property returns to ensure all taxable property is equally and equitably assessed. If your return was selected you will receive a letter outlining the procedures in the weeks to follow.

A \$25.00 penalty will be charged for all late filings.

If you have any questions, or need additional assistance in completing the forms, please contact our offices between 8:00 A.M. and 4:00 P.M. Monday through Friday at (765) 456-2226 or (765) 456-2211 if the property is outside Center Township.