

Tim Hernly is retired of counsel in Barnes & Thornburg's South Bend, Indiana office. He is a former chair of the Taxation Section of the Indiana State Bar Association (1997-98) and served as chair of the firm's Property Tax Practice Group, the Indiana Property Tax Institute, and the Local Taxation Task Force of the Chamber of Commerce of St. Joseph County.

He has been a member of the American Bar Association (State and Local Tax Committee), International Association of Assessing Officers (Associate Member), Institute for Professionals in Taxation (Associate Member), Appraisal Institute (Associate Member), Iron and Steel Society, Indiana Chamber of Commerce (Tax Committee), Indiana Manufacturers Association (Tax Committee), Indiana CPA Society, and the Indiana State Bar Association (Taxation Section Council).

He holds a B.S. degree in accounting from Indiana University-Bloomington, an M.B.A. in finance and taxation from Indiana University's Kelley School of Business, and a J.D. from Indiana University School of Law-Bloomington.

Tim practiced primarily in the area of Indiana real and personal property tax law before county property tax assessment boards of appeal, the Indiana Department of Local Government Finance, the Indiana Board of Tax Review, and the Indiana Tax Court. He has been a frequent writer and speaker on Indiana real and personal property tax assessments, property tax appeal procedures and strategy, obsolescence strategies, economic revitalization area deductions (tax abatement), real and personal property tax credits, deductions and refunds, and property tax exemptions. Tim has been consistently recognized by *The Best Lawyers in America* for his work in the areas of litigation and controversy - tax and tax law.

Timothy D. Hernly

Of Counsel (Retired)

P 574-237-1173

tim.hernly@btlaw.com

EDUCATION

Indiana University-Bloomington, (B.S.)

Indiana University Maurer School of Law, (J.D.), 1985

BAR ADMISSIONS

Florida (Inactive)

Indiana (Inactive)

LANGUAGES

English