



# SENATE MOTION

MR. PRESIDENT:

**I move** that Engrossed House Bill 1210 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning state
- 3 and local administration and to make an appropriation.
- 4 Replace the effective date in SECTION 268 with "[EFFECTIVE
- 5 JULY 1, 2027]".
- 6 Page 32, line 13, delete "adviser" and insert "**advisor**".
- 7 Page 33, delete lines 13 through 14, begin a new line blocked left
- 8 and insert:
- 9 **"must comply with the municipal advisor qualification**
- 10 **requirements under subsection (c), starting January 1, 2027. An**
- 11 **employee of a state agency or employee of a political subdivision**
- 12 **(as defined in IC 36-1-2-13) is not required to meet the**
- 13 **qualifications under subsection (c)."**
- 14 Page 33, delete lines 21 through 22, begin a new paragraph and
- 15 insert:
- 16 **"(g) Municipal entity contracts executed on or before July 1,**
- 17 **2023, with a term of three (3) years or more, shall expire on the**
- 18 **earlier of the contract expiration date or January 1, 2027."**
- 19 Page 53, delete lines 37 through 42, begin a new paragraph and
- 20 insert:
- 21 "SECTION 40. IC 6-1.1-8.5-8, AS AMENDED BY P.L.159-2020,
- 22 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 23 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 8. (a) For purposes of:
- 24 (1) a reassessment of a group of parcels under a county's
- 25 reassessment plan prepared under IC 6-1.1-4-4.2; or
- 26 (2) a new assessment;
- 27 the department of local government finance shall assess each industrial

1 facility in a qualifying county. **When the department of local**  
 2 **government finance performs an assessment of each industrial**  
 3 **facility in a qualifying county, the department of local government**  
 4 **finance is acting as an agent of the qualifying county.**

5 (b) The following may not assess an industrial facility in a  
 6 qualifying county:

7 (1) A county assessor.

8 (2) A township assessor.

9 (3) An assessing official.

10 (4) A vendor under contract with a county assessor or township  
 11 assessor.

12 (5) A county property tax assessment board of appeals.

13 SECTION 41. IC 6-1.1-8.5-11, AS AMENDED BY  
 14 P.L.182-2009(ss), SECTION 105, IS AMENDED TO READ AS  
 15 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
 16 Sec. 11. (a) The industrial company that owns or uses the industrial  
 17 facility assessed by the department of local government finance under  
 18 this chapter may appeal that assessment to the Indiana board. **Subject**  
 19 **to subsections (b); (c); (d); and (e); the county assessor of the county in**  
 20 **which the industrial facility assessed by the department of local**  
 21 **government finance is located may appeal that assessment to the**  
 22 **Indiana board.**

23 (b) **The county assessor of a qualifying county may not expend**  
 24 **public money appealing an assessment under this section unless the**  
 25 **following requirements are met before a petition for review is**  
 26 **submitted to the Indiana board:**

27 (1) **The county assessor submits to the county fiscal body a**  
 28 **written estimate of the cost of the appeal.**

29 (2) **The county fiscal body adopts a resolution approving the**  
 30 **county assessor's proposed expenditure to carry out the appeal.**

31 (3) **The total amount of the proposed expenditure is in accordance**  
 32 **with an appropriation made by the county fiscal body in the**  
 33 **manner provided by law.**

34 (c) **(b) Except as otherwise provided in subsections (d); and (e);**  
 35 **subsection (c), an appeal under this section shall be conducted in the**  
 36 **same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8.**  
 37 **An assessment made under this chapter that is not appealed under this**  
 38 **section is a final unappealable order of the department of local**  
 39 **government finance.**

40 (d) **With respect to an appeal filed by a county assessor under this**  
 41 **section the following apply:**

42 (1) **In the petition for review to the Indiana board, the county**  
 43 **assessor shall state what the county assessor contends the**  
 44 **assessed value of the industrial facility should be and provide**  
 45 **substantial evidence in support of that contention. Failure to**  
 46 **comply with this requirement results in dismissal of the county**

1 assessor's petition for review and no further appeal of the  
2 assessment by the county assessor may be taken:

3 (2) Not later than thirty (30) days after the county assessor files a  
4 petition for review in compliance with subdivision (1), the  
5 Indiana board shall hold a hearing at which the county assessor  
6 must establish a reasonable likelihood of success on any  
7 contentions made in the petition for review including, without  
8 limitation, the contention required under subdivision (1)  
9 regarding the assessed value of the real estate. The industrial  
10 company whose industrial facility is the subject of the county  
11 assessor's petition for review and the department of local  
12 government finance has the right to appear at this hearing and to  
13 present testimony, to cross-examine witnesses, and to present  
14 evidence regarding the county assessor's contentions.

15 (3) Not later than thirty (30) days after the hearing held under  
16 subdivision (2), the Indiana board shall issue a determination  
17 whether the county assessor has established a reasonable  
18 likelihood of success on the contentions in the petition for review.  
19 If the Indiana board determines that the county assessor has not  
20 established a reasonable likelihood of success on the contentions  
21 in the petition for review, the county assessor's petition for review  
22 shall be dismissed and no further appeal of the assessment by the  
23 county assessor may be taken. If the Indiana board determines that  
24 the county assessor has established a reasonable likelihood of  
25 success on the contentions in the petition for review, the Indiana  
26 board's determination does not create the presumption that the  
27 county assessor's contentions are valid. A determination by the  
28 Indiana board that the county assessor has established a  
29 reasonable likelihood of success on the contentions in the petition  
30 for review may be appealed to the Indiana tax court as an  
31 interlocutory appeal. A party may petition for review by the  
32 Indiana supreme court of the Indiana tax court's ruling regarding  
33 an interlocutory appeal brought under this subdivision.

34 (4) The Indiana board shall not hold a hearing on the appeal under  
35 IC 6-1.1-15-4 and the county assessor shall not be permitted to  
36 conduct discovery under the Indiana board's administrative rules  
37 until a determination has been issued under subdivision (3) and:

38 (A) any interlocutory appeal under subdivision (3) has been  
39 ruled on by the Indiana tax court; or

40 (B) the Indiana supreme court has either rejected a petition for  
41 review concerning the Indiana tax court's ruling on the  
42 interlocutory appeal or issued a decision regarding the Indiana  
43 tax court's ruling on the interlocutory appeal.

44 (e) (c) On any appeal that has not been dismissed, the Indiana board  
45 shall issue an order within one (1) year two (2) years after

46 (1) the taxpayer filed its petition for review.

1 (2) the issuance of the Indiana board's determination under  
2 subsection (d)(3) in the case of an appeal by the county assessor;

3 or

4 (3) the Indiana tax court or Indiana supreme court rules on a  
5 taxpayer's interlocutory appeal under subsection (d)(3) in the case  
6 of an appeal by the county assessor;

7 whichever is latest.

8 SECTION 42. IC 6-1.1-8.5-14 IS ADDED TO THE INDIANA  
9 CODE AS A NEW SECTION TO READ AS FOLLOWS  
10 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 14. (a) As**  
11 **used in this section, "fund" refers to the assessment of industrial**  
12 **facilities in Lake County fund established by subsection (b).**

13 **(b) The assessment of industrial facilities in Lake County fund**  
14 **is established as a dedicated fund to provide money to cover the**  
15 **costs incurred by the department of local government finance**  
16 **during an industrial facility assessment appeal.**

17 **(c) Money in the fund and income derived from the fund do not**  
18 **revert to the state general fund at the end of a state fiscal year.**  
19 **Money in the fund is continuously appropriated for the purposes**  
20 **of the fund.**

21 **(d) The county fiscal officer shall transfer five hundred**  
22 **thousand dollars (\$500,000) from the county's reassessment fund**  
23 **(as defined in IC 6-1.1-4-27.5) before December 31 of each year to**  
24 **the state comptroller for deposit in the fund. The county fiscal**  
25 **officer shall stop payments to the fund once the balance of the fund**  
26 **reaches three million dollars (\$3,000,000). However, if the fund**  
27 **balance is below two million dollars (\$2,000,000) then the county**  
28 **fiscal officer shall continue to deposit the annual five hundred**  
29 **thousand dollars (\$500,000) until the fund reaches three million**  
30 **dollars (\$3,000,000).**

31 **(e) The budget agency shall administer the fund.**

32 **(f) The budget committee shall review all expenditures from the**  
33 **fund prior to the release of the funds.**

34 SECTION 43. IC 6-1.1-8.7-4, AS AMENDED BY P.L.219-2007,  
35 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. The department may  
37 assess the real property of an industrial facility pursuant to a petition  
38 filed under section 3 of this chapter. **If the department performs an**  
39 **assessment of the real property of an industrial facility, the**  
40 **department is acting as an agent of the county.**

41 SECTION 44. IC 6-1.1-8.7-8, AS AMENDED BY  
42 P.L.182-2009(ss), SECTION 106, IS AMENDED TO READ AS  
43 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
44 Sec. 8. (a) The industrial company that owns or uses the industrial  
45 facility assessed by the department under this chapter may appeal that  
46 assessment to the Indiana board. ~~Subject to subsections (b), (c), (d),~~

1 and (e); the county assessor of the county in which the industrial  
2 facility is located may appeal an assessment by the department made  
3 under this chapter to the Indiana board:

4 (b) The county assessor of a qualifying county may not expend  
5 public money appealing an assessment under this section unless the  
6 following requirements are met before a petition for review is  
7 submitted to the Indiana board:

8 (1) The county assessor submits to the county fiscal body a  
9 written estimate of the cost of the appeal.

10 (2) The county fiscal body adopts a resolution approving the  
11 county assessor's proposed expenditure to carry out the appeal.

12 (3) The total amount of the proposed expenditure is in accordance  
13 with an appropriation made by the county fiscal body in the  
14 manner provided by law.

15 (e) (b) Except as otherwise provided in subsections (d); and (e);  
16 **subsection (c)**, an appeal under this section shall be conducted in the  
17 same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8.  
18 An assessment made under this chapter that is not appealed under this  
19 section is a final unappealable order of the department.

20 (d) With respect to an appeal filed by a county assessor under this  
21 section the following apply:

22 (1) In the petition for review to the Indiana board; the county  
23 assessor shall state what the county assessor contends the  
24 assessed value of the industrial facility should be and provide  
25 substantial evidence in support of that contention. Failure to  
26 comply with this requirement results in dismissal of the county  
27 assessor's petition for review; and no further appeal of the  
28 assessment by the county assessor may be taken.

29 (2) Not later than thirty (30) days after the county assessor files a  
30 petition for review in compliance with subdivision (1); the  
31 Indiana board shall hold a hearing at which the county assessor  
32 must establish a reasonable likelihood of success on any  
33 contentions made in the petition for review including; without  
34 limitation; the contention required under subdivision (1)  
35 regarding the assessed value of the real estate. The industrial  
36 company whose industrial facility is the subject of the county  
37 assessor's petition for review and the department have the right to  
38 appear at this hearing and to present testimony; to cross-examine  
39 witnesses; and to present evidence regarding the county assessor's  
40 contentions.

41 (3) Not later than thirty (30) days after the hearing held under  
42 subdivision (2); the Indiana board shall issue a determination  
43 whether the county assessor has established a reasonable  
44 likelihood of success on the contentions in the petition for review.  
45 If the Indiana board determines that the county assessor has not  
46 established a reasonable likelihood of success on the contentions

1 in the petition for review; the county assessor's petition for review  
 2 shall be dismissed; and no further appeal of the assessment by the  
 3 county assessor may be taken. If the Indiana board determines that  
 4 the county assessor has established a reasonable likelihood of  
 5 success on the contentions in the petition for review; the Indiana  
 6 board's determination does not create the presumption that the  
 7 county assessor's contentions are valid. A determination by the  
 8 Indiana board that the county assessor has established a  
 9 reasonable likelihood of success on the contentions in the petition  
 10 for review may be appealed to the Indiana tax court as an  
 11 interlocutory appeal. A party may petition for review by the  
 12 Indiana supreme court of the Indiana tax court's ruling regarding  
 13 an interlocutory appeal brought under this subdivision.

14 (4) The Indiana board shall not hold a hearing on the appeal under  
 15 IC 6-1.1-15-4 and the county assessor shall not be permitted to  
 16 conduct discovery under the Indiana board's administrative rules  
 17 until a determination has been issued under subdivision (3) and:

18 (A) any interlocutory appeal under subdivision (3) has been  
 19 ruled on by the Indiana tax court; or

20 (B) the Indiana supreme court has either rejected a petition for  
 21 review concerning the Indiana tax court's ruling on the  
 22 interlocutory appeal or issued a decision regarding the Indiana  
 23 tax court's ruling on the interlocutory appeal.

24 (e) (c) On any appeal that has not been dismissed, the Indiana board  
 25 shall issue an order within ~~one (1) year~~ **two (2) years** after

26 ~~(1) the taxpayer filed its petition for review.~~

27 ~~(2) the issuance of the Indiana board's determination under~~  
 28 ~~subsection (d)(3) in the case of an appeal by the county assessor;~~

29 or

30 ~~(3) the Indiana tax court or the Indiana supreme court rules on a~~  
 31 ~~taxpayer's interlocutory appeal under subsection (d)(3) in the case~~  
 32 ~~of an appeal by the county assessor;~~

33 whichever is latest.

34 SECTION 45. IC 6-1.1-8.7-11 IS ADDED TO THE INDIANA  
 35 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 36 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 11. (a) As**  
 37 **used in this section, "fund" refers to the assessment of industrial**  
 38 **facilities fund established by subsection (b).**

39 **(b) The assessment of industrial facilities fund is established as**  
 40 **a dedicated fund to provide money to cover the costs incurred by**  
 41 **the department of local government finance during an industrial**  
 42 **facility assessment appeal.**

43 **(c) Money in the fund and income derived from the fund do not**  
 44 **revert to the state general fund at the end of a state fiscal year.**  
 45 **Money in the fund is continuously appropriated for the purposes**  
 46 **of the fund.**

1           (d) The county fiscal officer shall transfer fifty thousand dollars  
 2 (\$50,000) from the county's reassessment fund (as defined in  
 3 IC 6-1.1-4-27.5) before December 31 of each year to the state  
 4 comptroller for deposit in the fund. The county fiscal officer shall  
 5 stop payments to the fund once the balance of the fund reaches  
 6 three million dollars (\$3,000,000). However, if the fund balance is  
 7 below two million dollars (\$2,000,000) then the county fiscal officer  
 8 shall continue to deposit the annual fifty thousand dollars (\$50,000)  
 9 until the fund reaches three million dollars (\$3,000,000).

10           (e) The budget agency shall administer the fund.

11           (f) The budget committee shall review all expenditures from the  
 12 fund prior to the release of the funds."

13           Page 187, line 28, delete "the amount" and insert "two percent  
 14 (2%) of the amount of money received from the rate established  
 15 under section 3 of this chapter to the fiscal officer of each city in  
 16 the county with a population of more than fifteen thousand  
 17 (15,000) and less than two hundred thousand (200,000) based on  
 18 the population of the most recent decennial census in the city."

19           Page 187, delete lines 29 through 33.

20           Page 234, line 26, after "agreement." insert "This subsection does  
 21 not apply to multi-family apartments."

22           Page 258, line 22, delete ", or the fact that a member is".

23           Page 258, delete line 23.

24           Page 258, line 24, delete "of the board of directors under subsection  
 25 (d),".

26           Page 258, delete lines 41 through 42, begin a new paragraph and  
 27 insert:

28           "(d) Beginning after the effective date of this subsection as  
 29 added by HEA 1210-2026, only members of the homeowners  
 30 association who use their property as a homestead (as defined in  
 31 IC 6-1.1-12-37) are eligible to cast a vote on a matter regarding  
 32 either of the following:

33           (1) A prohibition or restriction of an owner of a privately  
 34 owned residential property from using the property as a  
 35 rental property.

36           (2) A prohibition or restriction regarding the use of property  
 37 as a rental property.

38           (e) A developer is not subject to subsection (d) while the  
 39 developer maintains ownership of lots within the homeowners  
 40 association. For purposes of this subsection, "developer" means  
 41 any person or entity that is engaged in the business of acquiring  
 42 land for the purpose of:

43           (1) improving the land, including the subdivision of land for  
 44 the purpose of constructing a residential building or structure  
 45 on a lot; and

46           (2) selling or leasing a residential building or structure to

- 1           **another person.**
- 2           Page 259, delete lines 1 through 17.
- 3           Page 262, line 14, delete "subsection (c)," and insert "**subsections**
- 4 **(c) and (d),**".
- 5           Page 262, line 29, delete "that" and insert "**other than an**
- 6 **ordinance, resolution, regulation, policy, or rule described in**
- 7 **subsection (d), that**".
- 8           Page 262, between lines 32 and 33, begin a new paragraph and
- 9 insert:
- 10          "**(d) A unit that has adopted a short term rental ordinance,**
- 11 **resolution, regulation, policy, or rule before January 1, 2018, in**
- 12 **compliance with IC 36-1-24 (as enacted in HEA 1035-2018) is**
- 13 **exempt from this section.**".
- 14          Page 280, line 22, after "agreement." insert "**This subsection does**
- 15 **not apply to multi-family apartments.**".
- 16          Page 306, line 28, after "agreement." insert "**This subsection does**
- 17 **not apply to multi-family apartments.**".
- 18          Page 338, line 25, after "agreement." insert "**This subsection does**
- 19 **not apply to multi-family apartments.**".
- 20          Page 351, line 41, after "agreement." insert "**This subsection does**
- 21 **not apply to multi-family apartments.**".
- 22          Page 359, delete lines 28 through 30, begin a new line blocked left
- 23 and insert:
- 24          "**The county commissioners shall select their initial six (6)**
- 25 **appointments before July 1, 2026. The county council shall select**
- 26 **their initial three (3) appointments after July 1, 2026, but before**
- 27 **August 1, 2026. All future appointments shall be made by the**
- 28 **county commissioners before the county council.**".
- 29          Page 382, delete lines 24 through 42.
- 30          Page 383, delete lines 1 through 2.
- 31          Renumber all SECTIONS consecutively.  
(Reference is to EHB 1210 as printed February 18, 2026.)

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Senator BALDWIN