



February 18, 2026

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# ENGROSSED HOUSE BILL No. 1406

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DIGEST OF HB 1406 (Updated February 17, 2026 11:05 am - DI 129)

**Citations Affected:** IC 6-1.1.

**Synopsis:** Property tax billing statements. Provides, in a county that uses a property tax statement as the notice of assessment, that the county treasurer must send a property tax statement to all property owners regardless of whether the property has any liability. Requires the county treasurer to indicate on the property tax statement whether a taxpayer's property tax liability for property taxes first due and payable in 2027 is less than the taxpayer's property tax liability for property taxes first due and payable in 2026 for the taxpayer's homestead.

**Effective:** July 1, 2026.

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## Thompson

(SENATE SPONSORS — HOLDMAN, BALDWIN)

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January 8, 2026, read first time and referred to Committee on Ways and Means.  
January 27, 2026, amended, reported — Do Pass.  
January 29, 2026, read second time, ordered engrossed.  
January 30, 2026, engrossed.  
February 2, 2026, read third time, passed. Yeas 92, nays 0.

SENATE ACTION

February 5, 2026, read first time and referred to Committee on Tax and Fiscal Policy.  
February 17, 2026, amended, reported favorably — Do Pass.

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February 18, 2026

Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

## ENGROSSED HOUSE BILL No. 1406

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A BILL FOR AN ACT to amend the Indiana Code concerning  
taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-22-8.1, AS AMENDED BY P.L.230-2025,  
2 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2026]: Sec. 8.1. (a) The county treasurer shall:  
4 (1) except as provided in subsection (h), mail to the last known  
5 address of each person liable, as described in subsection (o), for  
6 any property taxes or special assessment, as shown on the tax  
7 duplicate or special assessment records, or to the last known  
8 address of the most recent owner shown in the transfer book; and  
9 (2) transmit by written, electronic, or other means to a mortgagee  
10 maintaining an escrow account for a person who is liable for any  
11 property taxes or special assessments, as shown on the tax  
12 duplicate or special assessment records;  
13 a statement in the form required under subsection (b).  
14 (b) The department of local government finance shall prescribe a  
15 form, subject to the approval of the state board of accounts, for the  
16 statement under subsection (a) that includes at least the following:  
17 (1) A statement of the taxpayer's current and delinquent taxes and

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- 1 special assessments.
- 2 (2) A breakdown showing the total property tax and special  
3 assessment liability and the amount of the taxpayer's liability that  
4 will be distributed to each taxing unit in the county.
- 5 (3) An itemized listing for each property tax levy, including:  
6 (A) the amount of the tax rate;  
7 (B) the entity levying the tax owed; and  
8 (C) the dollar amount of the tax owed.
- 9 (4) Information designed to show the manner in which the taxes  
10 and special assessments billed in the tax statement are to be used.
- 11 (5) Information regarding how a taxpayer can obtain information  
12 regarding the taxpayer's notice of assessment or reassessment  
13 under IC 6-1.1-4-22.
- 14 (6) A comparison showing any change in the assessed valuation  
15 for the property as compared to the previous year.
- 16 (7) A comparison showing any change in the property tax and  
17 special assessment liability for the property as compared to the  
18 previous year. The information required under this subdivision  
19 must identify:  
20 (A) the amount of the taxpayer's liability distributable to each  
21 taxing unit in which the property is located in the current year  
22 and in the previous year; and  
23 (B) the percentage change, if any, in the amount of the  
24 taxpayer's liability distributable to each taxing unit in which  
25 the property is located from the previous year to the current  
26 year.
- 27 (8) An explanation of the following:  
28 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before  
29 its expiration), or another law that are available in the taxing  
30 district where the property is located.  
31 (B) All property tax deductions that are available in the taxing  
32 district where the property is located.  
33 (C) The procedure and deadline for filing for any available  
34 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before its  
35 expiration), or another law and each deduction.  
36 (D) The procedure that a taxpayer must follow to:  
37 (i) appeal a current assessment; or  
38 (ii) petition for the correction of an error related to the  
39 taxpayer's property tax and special assessment liability.  
40 (E) The forms that must be filed for an appeal or a petition  
41 described in clause (D).  
42 (F) The procedure and deadline that a taxpayer must follow



- 1 and the forms that must be used if a credit or deduction has  
 2 been granted for the property and the taxpayer is no longer  
 3 eligible for the credit or deduction.
- 4 (G) Notice that an appeal described in clause (D) requires  
 5 evidence relevant to the true tax value of the taxpayer's  
 6 property as of the assessment date that is the basis for the taxes  
 7 payable on that property.
- 8 The department of local government finance shall provide the  
 9 explanation required by this subdivision to each county treasurer.
- 10 (9) A checklist that shows:
- 11 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before  
 12 its expiration), or another law and all property tax deductions;  
 13 and
- 14 (B) whether each homestead credit and property tax deduction  
 15 applies in the current statement for the property transmitted  
 16 under subsection (a).
- 17 (10) A remittance coupon indicating the payment amounts due at  
 18 each payment due date and other information determined by the  
 19 department of local government finance.
- 20 (c) The county treasurer shall mail or transmit the statement one (1)  
 21 time each year on or before April 15. Whenever a person's tax liability  
 22 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9  
 23 of this chapter, a statement that is mailed must include the date on  
 24 which the installment is due and denote the amount of money to be  
 25 paid for the installment. Whenever a person's tax liability is due in two  
 26 (2) installments, a statement that is mailed must contain the dates on  
 27 which the first and second installments are due and denote the amount  
 28 of money to be paid for each installment. If a statement is returned to  
 29 the county treasurer as undeliverable and the forwarding order is  
 30 expired, the county treasurer shall notify the county auditor of this fact.  
 31 Upon receipt of the county treasurer's notice, the county auditor may,  
 32 at the county auditor's discretion, treat the property as not being eligible  
 33 for any deductions under IC 6-1.1-12 or any homestead credits under  
 34 IC 6-1.1-20.4 and IC 6-3.6-5 (before its expiration).
- 35 (d) All payments of property taxes and special assessments shall be  
 36 made to the county treasurer. The county treasurer, when authorized by  
 37 the board of county commissioners, may open temporary offices for the  
 38 collection of taxes in cities and towns in the county other than the  
 39 county seat.
- 40 (e) The county treasurer, county auditor, and county assessor shall  
 41 cooperate to generate the information to be included in the statement  
 42 under subsection (b).



1 (f) The information to be included in the statement under subsection  
 2 (b) must be simply and clearly presented and understandable to the  
 3 average individual.

4 (g) After December 31, 2007, a reference in a law or rule to  
 5 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated  
 6 as a reference to this section.

7 (h) Transmission of statements and other information under this  
 8 subsection applies in a county only if the county legislative body adopts  
 9 an authorizing ordinance. Subject to subsection (i), in a county in  
 10 which an ordinance is adopted under this subsection for property taxes  
 11 and special assessments, a person may, in any manner permitted by  
 12 subsection (n), direct the county treasurer and county auditor to  
 13 transmit the following to the person by electronic mail:

14 (1) A statement that would otherwise be sent by the county  
 15 treasurer to the person by regular mail under subsection (a)(1),  
 16 including a statement that reflects installment payment due dates  
 17 under section 9.5 or 9.7 of this chapter.

18 (2) A provisional tax statement that would otherwise be sent by  
 19 the county treasurer to the person by regular mail under  
 20 IC 6-1.1-22.5-6.

21 (3) A reconciling tax statement that would otherwise be sent by  
 22 the county treasurer to the person by regular mail under any of the  
 23 following:

24 (A) Section 9 of this chapter.

25 (B) Section 9.7 of this chapter.

26 (C) IC 6-1.1-22.5-12, including a statement that reflects  
 27 installment payment due dates under IC 6-1.1-22.5-18.5.

28 (4) Any other information that:

29 (A) concerns the property taxes or special assessments; and

30 (B) would otherwise be sent:

31 (i) by the county treasurer or the county auditor to the person  
 32 by regular mail; and

33 (ii) before the last date the property taxes or special  
 34 assessments may be paid without becoming delinquent.

35 The information listed in this subsection may be transmitted to a person  
 36 by using electronic mail that provides a secure Internet link to the  
 37 information.

38 (i) For property with respect to which more than one (1) person is  
 39 liable for property taxes and special assessments, subsection (h) applies  
 40 only if all the persons liable for property taxes and special assessments  
 41 designate the electronic mail address for only one (1) individual  
 42 authorized to receive the statements and other information referred to



- 1 in subsection (h).
- 2 (j) The department of local government finance shall create a form  
3 to be used to implement subsection (h). The county treasurer and  
4 county auditor shall:
- 5 (1) make the form created under this subsection available to the  
6 public;
- 7 (2) transmit a statement or other information by electronic mail  
8 under subsection (h) to a person who files, on or before March 15,  
9 the form created under this subsection:
- 10 (A) with the county treasurer; or  
11 (B) with the county auditor; and
- 12 (3) publicize the availability of the electronic mail option under  
13 this subsection through appropriate media in a manner reasonably  
14 designed to reach members of the public.
- 15 (k) The form referred to in subsection (j) must:
- 16 (1) explain that a form filed as described in subsection (j)(2)  
17 remains in effect until the person files a replacement form to:
- 18 (A) change the person's electronic mail address; or  
19 (B) terminate the electronic mail option under subsection (h);  
20 and
- 21 (2) allow a person to do at least the following with respect to the  
22 electronic mail option under subsection (h):
- 23 (A) Exercise the option.  
24 (B) Change the person's electronic mail address.  
25 (C) Terminate the option.  
26 (D) For a person other than an individual, designate the  
27 electronic mail address for only one (1) individual authorized  
28 to receive the statements and other information referred to in  
29 subsection (h).  
30 (E) For property with respect to which more than one (1)  
31 person is liable for property taxes and special assessments,  
32 designate the electronic mail address for only one (1)  
33 individual authorized to receive the statements and other  
34 information referred to in subsection (h).
- 35 (l) The form created under subsection (j) is considered filed with the  
36 county treasurer or the county auditor on the postmark date or on the  
37 date it is electronically submitted. If the postmark is missing or  
38 illegible, the postmark is considered to be one (1) day before the date  
39 of receipt of the form by the county treasurer or the county auditor.
- 40 (m) The county treasurer shall maintain a record that shows at least  
41 the following:
- 42 (1) Each person to whom a statement or other information is



- 1 transmitted by electronic mail under this section.
- 2 (2) The information included in the statement.
- 3 (3) Whether the county treasurer received a notice that the
- 4 person's electronic mail was undeliverable.
- 5 (n) A person may direct the county treasurer and county auditor to
- 6 transmit information by electronic mail under subsection (h) on a form
- 7 prescribed by the department submitted:
- 8 (1) in person;
- 9 (2) by mail; or
- 10 (3) in an online format developed by the county and approved by
- 11 the department.
- 12 (o) Liability, for purposes of ~~subsection (a)~~, **subsections (a) and**
- 13 **(q)**, means property taxes or special assessments that are greater than
- 14 zero dollars (\$0).
- 15 (p) **Except as provided in subsection (q)**, the county treasurer is
- 16 not required to mail or transmit a statement for property that is exempt
- 17 from taxation and does not have a reported **net** assessed value.
- 18 (q) **A county treasurer, in a county that opts to use a property**
- 19 **tax statement as the notice of assessment under IC 6-1.1-4-22, must**
- 20 **send a property tax statement to all property owners regardless of**
- 21 **whether the property has any liability.**
- 22 (r) **This subsection applies only to a property tax statement sent**
- 23 **for property taxes first due and payable in 2027 for a taxpayer's**
- 24 **homestead. The county treasurer shall indicate on the property tax**
- 25 **statement whether the taxpayer's property tax liability for**
- 26 **property taxes first due and payable in 2027 attributable to the**
- 27 **taxpayer's homestead is less than the taxpayer's property tax**
- 28 **liability for property taxes first due and payable in 2026**
- 29 **attributable to the taxpayer's homestead, including the amount, if**
- 30 **applicable.**



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1406, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 6, after line 20, begin a new paragraph and insert:

**"(q) This subsection applies only to a property tax statement sent for property taxes first due and payable in 2027 for a taxpayer's homestead. The county treasurer shall indicate on the property tax statement whether the taxpayer's property tax liability for property taxes first due and payable in 2027 attributable to the taxpayer's homestead is less than the taxpayer's property tax liability for property taxes first due and payable in 2026 attributable to the taxpayer's homestead, including the amount, if applicable."**

and when so amended that said bill do pass.

(Reference is to HB 1406 as introduced.)

THOMPSON

Committee Vote: yeas 19, nays 0.

## COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1406, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 6, delete lines 12 through 20, begin a new paragraph and insert:

**"(o) Liability, for purposes of ~~subsection (a)~~, subsections (a) and (q), means property taxes or special assessments that are greater than zero dollars (\$0).**

**(p) Except as provided in subsection (q), the county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported net assessed value.**

**(q) A county treasurer, in a county that opts to use a property tax statement as the notice of assessment under IC 6-1.1-4-22, must send a property tax statement to all property owners regardless of**

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**whether the property has any liability."**

Page 6, line 21, delete "(q)" and insert "**(r)**".

and when so amended that said bill do pass.

(Reference is to HB 1406 as printed January 27, 2026.)

HOLDMAN, Chairperson

Committee Vote: Yeas 13, Nays 0.

