

# PROPOSED AMENDMENT

## HB 1406 # 2

### DIGEST

Property tax billing statement. Reorganizes the provisions in the bill regarding the sending of property tax statements.

---

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

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

6           

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

9           

**(q) A county treasurer, in a county that opts to use a property**  
10           **tax statement as the notice of assessment under IC 6-1.1-4-22, must**  
11           **send a property tax statement to all property owners regardless of**  
12           **whether the property has any liability."**

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

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