

---

# HOUSE BILL No. 1406

AM140601 has been incorporated into introduced printing.

---

**Synopsis:** Property tax billing statements.

M  
e  
r  
g  
e  
d

2026

IN 1406—LS 6731/DI 129



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

Introduced

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.

## HOUSE BILL No. 1406

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

2026

IN 1406—LS 6731/DI 129



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 statement under subsection (a) that includes at least the following:

2 (1) A statement of the taxpayer's current and delinquent taxes  
3 and special assessments.

4 (2) A breakdown showing the total property tax and special  
5 assessment liability and the amount of the taxpayer's liability that  
6 will be distributed to each taxing unit in the county.

7 (3) An itemized listing for each property tax levy, including:

8 (A) the amount of the tax rate;

9 (B) the entity levying the tax owed; and

10 (C) the dollar amount of the tax owed.

11 (4) Information designed to show the manner in which the taxes  
12 and special assessments billed in the tax statement are to be  
13 used.

14 (5) Information regarding how a taxpayer can obtain information  
15 regarding the taxpayer's notice of assessment or reassessment  
16 under IC 6-1.1-4-22.

17 (6) A comparison showing any change in the assessed valuation  
18 for the property as compared to the previous year.

19 (7) A comparison showing any change in the property tax and  
20 special assessment liability for the property as compared to the  
21 previous year. The information required under this subdivision  
22 must identify:

23 (A) the amount of the taxpayer's liability distributable to  
24 each taxing unit in which the property is located in the  
25 current year and in the previous year; and

26 (B) the percentage change, if any, in the amount of the  
27 taxpayer's liability distributable to each taxing unit in which  
28 the property is located from the previous year to the current  
29 year.

30 (8) An explanation of the following:

31 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5  
32 (before its expiration), or another law that are available in  
33 the taxing district where the property is located.

34 (B) All property tax deductions that are available in the  
35 taxing district where the property is located.

36 (C) The procedure and deadline for filing for any available  
37 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before  
38 its expiration), or another law and each deduction.

39 (D) The procedure that a taxpayer must follow to:

40 (i) appeal a current assessment; or

41 (ii) petition for the correction of an error related to the

M

e

r

g

e

d



taxpayer's property tax and special assessment liability.

(E) The forms that must be filed for an appeal or a petition described in clause (D).

(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

15 (9) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before its expiration), or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

40 (d) All payments of property taxes and special assessments shall  
41 be made to the county treasurer. The county treasurer, when authorized

2026

IN 1406—LS 6731/DI 129



**DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY**

1 by the board of county commissioners, may open temporary offices for  
 2 the collection of taxes in cities and towns in the county other than the  
 3 county seat.

4 (e) The county treasurer, county auditor, and county assessor shall  
 5 cooperate to generate the information to be included in the statement  
 6 under subsection (b).

7 (f) The information to be included in the statement under  
 8 subsection (b) must be simply and clearly presented and  
 9 understandable to the average individual.

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

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

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

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

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

30 (A) Section 9 of this chapter.

31 (B) Section 9.7 of this chapter.

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

34 (4) Any other information that:

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

36 (B) would otherwise be sent:

37 (i) by the county treasurer or the county auditor to the  
 38 person by regular mail; and

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

41 The information listed in this subsection may be transmitted to a person



1 by using electronic mail that provides a secure Internet link to the  
2 information.

3 (i) For property with respect to which more than one (1) person is  
4 liable for property taxes and special assessments, subsection (h) applies  
5 only if all the persons liable for property taxes and special assessments  
6 designate the electronic mail address for only one (1) individual  
7 authorized to receive the statements and other information referred to  
8 in subsection (h).

9 (j) The department of local government finance shall create a form  
10 to be used to implement subsection (h). The county treasurer and  
11 county auditor shall:

12 (1) make the form created under this subsection available to the  
13 public;

14 (2) transmit a statement or other information by electronic mail  
15 under subsection (h) to a person who files, on or before March  
16 15, the form created under this subsection:

17 (A) with the county treasurer; or

18 (B) with the county auditor; and

19 (3) publicize the availability of the electronic mail option under  
20 this subsection through appropriate media in a manner  
21 reasonably designed to reach members of the public.

22 (k) The form referred to in subsection (j) must:

23 (1) explain that a form filed as described in subsection (j)(2)  
24 remains in effect until the person files a replacement form to:

25 (A) change the person's electronic mail address; or

26 (B) terminate the electronic mail option under subsection  
27 (h); and

28 (2) allow a person to do at least the following with respect to the  
29 electronic mail option under subsection (h):

30 (A) Exercise the option.

31 (B) Change the person's electronic mail address.

32 (C) Terminate the option.

33 (D) For a person other than an individual, designate the  
34 electronic mail address for only one (1) individual  
35 authorized to receive the statements and other information  
36 referred to in subsection (h).

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

M

e

r

g

e

d



(l) The form created under subsection (j) is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted. If the postmark is missing or illegible, the postmark is considered to be one (1) day before the date of receipt of the form by the county treasurer or the county auditor.

6 (m) The county treasurer shall maintain a record that shows at  
7 least the following:

(1) Each person to whom a statement or other information is transmitted by electronic mail under this section.

10 (2) The information included in the statement.

(n) A person may direct the county treasurer and county auditor to transmit information by electronic mail under subsection (h) on a form prescribed by the department submitted:

16 (1) in person;

17 (2) by mail; or

18 (3) in an online format developed by the county and approved by  
19 the department.

20 (o) Liability, for purposes of subsection (a), means property taxes  
21 or special assessments that are greater than zero dollars (\$0).

22 (p) The county treasurer is not required to mail or transmit a  
23 statement for property that is exempt from taxation and does not have  
24 a reported **net** assessed value. **However, in a county that opts to use**  
25 **a property tax statement as the notice of assessment under**  
26 **IC 6-1.1-4-22, the county treasurer must send a property tax**  
27 **statement to all property owners regardless of whether the**  
28 **property has any liability.**

2026

IN 1406—LS 6731/DI 129



**DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY**