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HOUSE BILL No. 1406

Proposed Changes to introduced printing by AM140601

DIGEST OF PROPOSED AMENDMENT

Property tax statement information. Requires the county treasurer shall 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.

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
18 and special assessments.
19 (2) A breakdown showing the total property tax and special

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

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.

(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)

(10) A remittance coupon indicating the payment amounts due at each payment due date and other information determined by the department of local government finance.

(c) The county treasurer shall mail or transmit the statement one (1) time each year on or before April 15. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment. If a statement is returned to the county treasurer as undeliverable and the forwarding order is expired, the county treasurer shall notify the county auditor of this fact. Upon receipt of the county treasurer's notice, the county auditor may, at the county auditor's discretion, treat the property as not being eligible for any deductions under IC 6-1.1-12 or any homestead credits under IC 6-1.1-20.4 and IC 6-3.6-5 (before its expiration).

(d) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

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

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

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

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

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

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

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

(A) Section 9 of this chapter.

(B) Section 9.7 of this chapter.

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

(4) Any other information that:

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

(B) would otherwise be sent:

- (i) by the county treasurer or the county auditor to the person by regular mail; and
- (ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

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

(i) For property with respect to which more than one (1) person is liable for property taxes and special assessments, subsection (h) applies only if all the persons liable for property taxes and special assessments designate the electronic mail address for only one (1) individual 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
 9 15, 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
 14 reasonably 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
 20 (h); 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
 28 authorized to receive the statements and other information
 29 referred to in 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
 36 the county treasurer or the county auditor on the postmark date or on
 37 the 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
 41 least the following:

42 (1) Each person to whom a statement or other information is



transmitted by electronic mail under this section.

(2) The information included in the statement.

(3) Whether the county treasurer received a notice that the person's electronic mail was undeliverable.

(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:

(1) in person;

(2) by mail; or

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

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

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

(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.

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