
HOUSE BILL No. 1406

AM140602 has been incorporated into January 27, 2026 printing.

Synopsis: Property tax billing statements.

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January 27, 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.

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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
 16 statement under subsection (a) that includes at least the following:
 17 (1) A statement of the taxpayer's current and delinquent taxes

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

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

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1 cooperate to generate the information to be included in the statement
2 under subsection (b).

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

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

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

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

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

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

26 (A) Section 9 of this chapter.

27 (B) Section 9.7 of this chapter.

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

30 (4) Any other information that:

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

32 (B) would otherwise be sent:

33 (i) by the county treasurer or the county auditor to the
34 person by regular mail; and

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

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

40 (i) For property with respect to which more than one (1) person is
41 liable for property taxes and special assessments, subsection (h) applies
42 only if all the persons liable for property taxes and special assessments

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1 designate the electronic mail address for only one (1) individual
 2 authorized to receive the statements and other information referred to
 3 in subsection (h).

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

7 (1) make the form created under this subsection available to the
 8 public;

9 (2) transmit a statement or other information by electronic mail
 10 under subsection (h) to a person who files, on or before March
 11 15, the form created under this subsection:

12 (A) with the county treasurer; or

13 (B) with the county auditor; and

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

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

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

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

21 (B) terminate the electronic mail option under subsection
 22 (h); and

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

25 (A) Exercise the option.

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

27 (C) Terminate the option.

28 (D) For a person other than an individual, designate the
 29 electronic mail address for only one (1) individual
 30 authorized to receive the statements and other information
 31 referred to in subsection (h).

32 (E) For property with respect to which more than one (1)
 33 person is liable for property taxes and special assessments,
 34 designate the electronic mail address for only one (1)
 35 individual authorized to receive the statements and other
 36 information referred to in subsection (h).

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

42 (m) The county treasurer shall maintain a record that shows at

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- 1 least the following:
- 2 (1) Each person to whom a statement or other information is
- 3 transmitted by electronic mail under this section.
- 4 (2) The information included in the statement.
- 5 (3) Whether the county treasurer received a notice that the
- 6 person's electronic mail was undeliverable.
- 7 (n) A person may direct the county treasurer and county auditor to
- 8 transmit information by electronic mail under subsection (h) on a form
- 9 prescribed by the department submitted:
- 10 (1) in person;
- 11 (2) by mail; or
- 12 (3) in an online format developed by the county and approved by
- 13 the department.
- 14 (o) Liability, for purposes of ~~subsection (a)~~; **subsections (a) and**
- 15 **(q)**, means property taxes or special assessments that are greater than
- 16 zero dollars (\$0).
- 17 (p) **Except as provided in subsection (q)**, the county treasurer is
- 18 not required to mail or transmit a statement for property that is exempt
- 19 from taxation and does not have a reported **net** assessed value.
- 20 (q) **A county treasurer, in a county that opts to use a property**
- 21 **tax statement as the notice of assessment under IC 6-1.1-4-22, must**
- 22 **send a property tax statement to all property owners regardless of**
- 23 **whether the property has any liability.**
- 24 (r) **This subsection applies only to a property tax statement**
- 25 **sent for property taxes first due and payable in 2027 for a**
- 26 **taxpayer's homestead. The county treasurer shall indicate on the**
- 27 **property tax statement whether the taxpayer's property tax**
- 28 **liability for property taxes first due and payable in 2027**
- 29 **attributable to the taxpayer's homestead is less than the taxpayer's**
- 30 **property tax liability for property taxes first due and payable in**
- 31 **2026 attributable to the taxpayer's homestead, including the**
- 32 **amount, if applicable.**

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