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HOUSE BILL No. 1406

Proposed Changes to January 27, 2026 printing by AM140602

DIGEST OF PROPOSED AMENDMENT

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

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
- 20 assessment liability and the amount of the taxpayer's liability that

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- 1 will be distributed to each taxing unit in the county.
 2 (3) An itemized listing for each property tax levy, including:
 3 (A) the amount of the tax rate;
 4 (B) the entity levying the tax owed; and
 5 (C) the dollar amount of the tax owed.
 6 (4) Information designed to show the manner in which the taxes
 7 and special assessments billed in the tax statement are to be
 8 used.
 9 (5) Information regarding how a taxpayer can obtain information
 10 regarding the taxpayer's notice of assessment or reassessment
 11 under IC 6-1.1-4-22.
 12 (6) A comparison showing any change in the assessed valuation
 13 for the property as compared to the previous year.
 14 (7) A comparison showing any change in the property tax and
 15 special assessment liability for the property as compared to the
 16 previous year. The information required under this subdivision
 17 must identify:
 18 (A) the amount of the taxpayer's liability distributable to
 19 each taxing unit in which the property is located in the
 20 current year and in the previous year; and
 21 (B) the percentage change, if any, in the amount of the
 22 taxpayer's liability distributable to each taxing unit in which
 23 the property is located from the previous year to the current
 24 year.
 25 (8) An explanation of the following:
 26 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5
 27 (before its expiration), or another law that are available in
 28 the taxing district where the property is located.
 29 (B) All property tax deductions that are available in the
 30 taxing district where the property is located.
 31 (C) The procedure and deadline for filing for any available
 32 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before
 33 its expiration), or another law and each deduction.
 34 (D) The procedure that a taxpayer must follow to:
 35 (i) appeal a current assessment; or
 36 (ii) petition for the correction of an error related to the
 37 taxpayer's property tax and special assessment liability.
 38 (E) The forms that must be filed for an appeal or a petition
 39 described in clause (D).
 40 (F) The procedure and deadline that a taxpayer must follow
 41 and the forms that must be used if a credit or deduction has
 42 been granted for the property and the taxpayer is no longer

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1 eligible for the credit or deduction.
 2 (G) Notice that an appeal described in clause (D) requires
 3 evidence relevant to the true tax value of the taxpayer's
 4 property as of the assessment date that is the basis for the
 5 taxes payable on that property.
 6 The department of local government finance shall provide the
 7 explanation required by this subdivision to each county
 8 treasurer.
 9 (9) A checklist that shows:
 10 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5
 11 (before its expiration), or another law and all property tax
 12 deductions; and
 13 (B) whether each homestead credit and property tax
 14 deduction applies in the current statement for the property
 15 transmitted under subsection (a).
 16 (10) A remittance coupon indicating the payment amounts due
 17 at each payment due date and other information determined by
 18 the department of local government finance.
 19 (c) The county treasurer shall mail or transmit the statement one
 20 (1) time each year on or before April 15. Whenever a person's tax
 21 liability for a year is due in one (1) installment under IC 6-1.1-7-7 or
 22 section 9 of this chapter, a statement that is mailed must include the
 23 date on which the installment is due and denote the amount of money
 24 to be paid for the installment. Whenever a person's tax liability is due
 25 in two (2) installments, a statement that is mailed must contain the
 26 dates on which the first and second installments are due and denote the
 27 amount of money to be paid for each installment. If a statement is
 28 returned to the county treasurer as undeliverable and the forwarding
 29 order is expired, the county treasurer shall notify the county auditor of
 30 this fact. Upon receipt of the county treasurer's notice, the county
 31 auditor may, at the county auditor's discretion, treat the property as not
 32 being eligible for any deductions under IC 6-1.1-12 or any homestead
 33 credits under IC 6-1.1-20.4 and IC 6-3.6-5 (before its expiration).
 34 (d) All payments of property taxes and special assessments shall
 35 be made to the county treasurer. The county treasurer, when authorized
 36 by the board of county commissioners, may open temporary offices for
 37 the collection of taxes in cities and towns in the county other than the
 38 county seat.
 39 (e) The county treasurer, county auditor, and county assessor shall
 40 cooperate to generate the information to be included in the statement
 41 under subsection (b).
 42 (f) The information to be included in the statement under

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1 subsection (b) must be simply and clearly presented and
2 understandable to the average individual.

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

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

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

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

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

23 (A) Section 9 of this chapter.

24 (B) Section 9.7 of this chapter.

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

27 (4) Any other information that:

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

29 (B) would otherwise be sent:

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

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

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

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

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

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

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