



January 21, 2026

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## SENATE BILL No. 163

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DIGEST OF SB 163 (Updated January 20, 2026 11:37 am - DI 129)

**Citations Affected:** IC 6-1.1; IC 6-3.1; IC 36-2; noncode.

**Synopsis:** Various property tax matters. Repeals the sunset for the county option circuit breaker tax credit, which is set to expire January 1, 2028. Eliminates the assessed value cap that applies to the property tax deduction for a veteran who: (1) has a total disability; or (2) is at least 62 years of age and has at least a 10% disability. Adds provisions to: (1) limit the entry onto a taxpayer's property by local assessing officials, the county property tax assessment board of appeals (county board), and the Indiana board of tax review (Indiana board) in property tax appeals without first receiving the permission of the taxpayer to enter the property; and (2) prohibit the issuance of orders by a county board or the Indiana board authorizing entry onto property without taxpayer permission. Establishes a county option first time home buyer's circuit breaker tax credit. Provides, for property tax appeals involving residential property, limits on additional information that may be introduced by a county assessor during the appeal. Revises the statute allocating the burden of proof in property tax appeals by: (1) providing that the assessing official has the burden of proving that the assessment is correct; (2) correspondingly removing the provision shifting the burden from the taxpayer to the assessing official when the property's assessment increased by more than 5% over the property's assessment for the prior tax year; and (3) correspondingly removing

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**Effective:** Upon passage; July 1, 2026.

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**Rogers, Buchanan, Doriot, Baldwin,  
Qaddoura, Randolph Lonnie M, Pol Jr.**

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January 5, 2026, read first time and referred to Committee on Tax and Fiscal Policy.  
January 20, 2026, amended, reported favorably — Do Pass.

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SB 163—LS 6760/DI 120



## Digest Continued

language providing that if the totality of the evidence presented to the Indiana board is insufficient to determine the property's true tax value that the property's assessment is presumed to be equal to the property's true tax value as last determined by the assessing official or county board. Specifies that the changes made to the burden of proof in property tax appeals apply to new appeals and pending appeals. Modifies a procedure pertaining to individuals who may serve as a tax representative of any taxpayer concerning property subject to property taxes. Requires the department of local government finance (DLGF) to prepare reports regarding the creation of: (1) an automated valuation system for local assessors to use for the assessment of homestead and residential property values; and (2) a portal through which taxpayers may make property tax payments on at least a monthly basis. Requires the DLGF to present these report to the interim study committee on fiscal policy. Extends the expiration of the affordable and workforce housing tax credit by five years from July 1, 2028, to July 1, 2033. Makes corresponding changes.

**SB 163—LS 6760/DI 120**



January 21, 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.

## SENATE BILL No. 163

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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 6-1.1-4-15, AS AMENDED BY P.L.146-2008,  
2 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: Sec. 15. (a) If real property is subject to  
4 assessment or reassessment under this chapter, the assessor of the  
5 township in which the property is located, or the county assessor if  
6 there is no township assessor for the township, shall either appraise the  
7 property or have it appraised.  
8        (b) In order to determine the assessed value of buildings and other  
9 improvements, the township or county assessor or the assessor's  
10 authorized representative may, after first making known the assessor's  
11 or representative's intention to the owner or occupant, enter and fully  
12 examine all buildings and structures which are located within the  
13 township or county and which are subject to assessment. **However, the**  
14 **township or county assessor or the assessor's authorized**  
15 **representative shall not enter any buildings and structures without**  
16 **first receiving the permission of the owner or occupant to enter the**  
17 **building or structure. Notwithstanding any other provision to the**

SB 163—LS 6760/DI 120



1       **contrary, a county property tax assessment board of appeals or the**  
2       **Indiana board of tax review shall not issue an order (including an**  
3       **order issued under 52 IAC 4-8-3) authorizing entry onto a**  
4       **taxpayer's property without the owner's or occupant's permission.**

5       SECTION 2. IC 6-1.1-12-14, AS AMENDED BY P.L.230-2025,  
6       SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7       JULY 1, 2026]: Sec. 14. (a) Except as provided in subsection (c) and  
8       except as provided in section 40.5 of this chapter, an individual may  
9       have the sum of fourteen thousand dollars (\$14,000) deducted from the  
10      assessed value of the real property, mobile home not assessed as real  
11      property, or manufactured home not assessed as real property that the  
12      individual owns (or the real property, mobile home not assessed as real  
13      property, or manufactured home not assessed as real property that the  
14      individual is buying under a contract that provides that the individual  
15      is to pay property taxes on the real property, mobile home, or  
16      manufactured home if the contract or a memorandum of the contract is  
17      recorded in the county recorder's office) if:

18       (1) the individual served in the military or naval forces of the  
19       United States for at least ninety (90) days;  
20       (2) the individual received an honorable discharge;  
21       (3) the individual either:  
22           (A) has a total disability; or  
23           (B) is at least sixty-two (62) years old and has a disability of at  
24           least ten percent (10%);  
25       (4) the individual's disability is evidenced by:  
26           (A) a pension certificate or an award of compensation issued  
27           by the United States Department of Veterans Affairs; or  
28           (B) a certificate of eligibility issued to the individual by the  
29           Indiana department of veterans' affairs after the Indiana  
30           department of veterans' affairs has determined that the  
31           individual's disability qualifies the individual to receive a  
32           deduction under this section; and  
33       (5) the individual:  
34           (A) owns the real property, mobile home, or manufactured  
35           home; or  
36           (B) is buying the real property, mobile home, or manufactured  
37           home under contract;  
38       on the date the statement required by section 15 of this chapter is  
39       filed.  
40       (b) Except as provided in subsections (c) and ~~(d), (d)(1) through~~  
41       ~~(d)(3)~~, the surviving spouse of an individual may receive the deduction  
42       provided by this section if:



### 3 (2) the individual:

4 (A) was killed in action;

5 (B) died while serving on active duty in the military or naval  
6 forces of the United States; or

7 (C) died while performing inactive duty training in the military  
8 or naval forces of the United States; and

9 the surviving spouse satisfies the requirement of subsection (a)(5) at  
10 the time the deduction statement is filed. The surviving spouse is  
11 entitled to the deduction regardless of whether the property for which  
12 the deduction is claimed was owned by the deceased veteran or the  
13 surviving spouse before the deceased veteran's death.

21 (d) Except as provided in subsection (f), for the:

22 (1) January 1, 2017, January 1, 2018, and January 1, 2019,  
23 assessment dates, the assessed value limit for purposes of  
24 subsection (c) is one hundred seventy-five thousand dollars  
25 (\$175,000);

(2) January 1, 2020, January 1, 2021, January 1, 2022, and January 1, 2023, assessment dates, the assessed value limit for purposes of subsection (c) is two hundred thousand dollars (\$200,000); and

(3) January 1, 2024, **January 1, 2025, and January 1, 2026**, assessment date **dates**, and for each assessment date thereafter; the assessed value limit for purposes of subsection (c) is two hundred forty thousand dollars (\$240 000); and

33 hundred forty thousand dollars (\$240,000), and  
34 **(4) January 1, 2027, assessment date and for each assessment**  
35 **date thereafter, there shall be no assessed value limit to claim**  
36 **the deduction under this section.**

37 (e) An individual who has sold real property, a mobile home not  
38 assessed as real property, or a manufactured home not assessed as real  
39 property to another person under a contract that provides that the  
40 contract buyer is to pay the property taxes on the real property, mobile  
41 home, or manufactured home may not claim the deduction provided  
42 under this section against that real property, mobile home, or



1 manufactured home.

2       (f) **This subsection applies to assessment dates before January**  
3 **1, 2027.** For purposes of determining the assessed value of the real  
4 property, mobile home, or manufactured home under subsection (d)  
5 **(d)(1) through (d)(3)** for an individual who has received a deduction  
6 under this section in a previous year, increases in assessed value that  
7 occur after the later of:

8           (1) December 31, 2019; or

9           (2) the first year that the individual has received the deduction;  
10 are not considered unless the increase in assessed value is attributable  
11 to substantial renovation or new improvements. Where there is an  
12 increase in assessed value for purposes of the deduction under this  
13 section, the assessor shall provide a report to the county auditor  
14 describing the substantial renovation or new improvements, if any, that  
15 were made to the property prior to the increase in assessed value.

16       SECTION 3. IC 6-1.1-13-13, AS AMENDED BY P.L.174-2022,  
17 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 UPON PASSAGE]: Sec. 13. (a) This section applies to both residential  
19 real property and commercial property, with an assessed value of three  
20 million dollars (\$3,000,000) or less, for which the assessed value was  
21 increased for a tax year by an assessing official for any reason other  
22 than by the application of the annual adjustment factor used by the  
23 assessing official to adjust property values for that year. However, this  
24 section does not apply to an assessment if the assessment is based on:

25           (1) structural improvements;

26           (2) zoning; or

27           (3) uses;

28 that were not considered in the assessment for the prior tax year.

29       (b) If the taxpayer:

30           (1) appeals an increased assessment as described in subsection (a)  
31 to the county property tax assessment board of appeals or the  
32 Indiana board; and

33           (2) prevails in an appeal described in subdivision (1) or any  
34 resulting subsequent appeal of the increased assessment described  
35 in subsection (a);

36 the assessing official shall not increase the assessed value of the  
37 property until the first year of the next four (4) year cyclical assessment  
38 cycle for any reason other than by application of the annual adjustment  
39 factor used by the assessing official to adjust property values for a tax  
40 year. During this period, the taxpayer may not appeal an increased  
41 assessment made by the assessor unless the taxpayer believes that the  
42 increased assessment is arbitrary and capricious and not made



1 consistent with the annual adjustment factor used by the assessing  
 2 official to adjust property values for a tax year. If the taxpayer does  
 3 appeal during this period on the grounds that the increased assessment  
 4 is arbitrary and capricious and not made consistent with the annual  
 5 adjustment factor used by the assessing official to adjust property  
 6 values for a tax year, the ~~provision shifting the burden to the~~ assessing  
 7 official **has the burden** to prove that the assessment is correct under  
 8 IC 6-1.1-15-17.2(d) (before its repeal) or IC 6-1.1-15-20. ~~does not~~  
 9 apply.

10 (c) This section does not apply if:

- 11 (1) the reduction in assessed value is the result of a settlement  
 12 agreement between the taxpayer and the assessing official; or
- 13 (2) the appeal is based on a correction of error under  
 14 IC 6-1.1-15-1.1(a) and IC 6-1.1-15-1.1(b).

15 (d) If the taxpayer who appealed an increased assessment under this  
 16 section sells the property, whose assessment was appealed, for fair  
 17 market value, notwithstanding subsection (b), the assessor may reassess  
 18 the property that was sold.

19 SECTION 4. IC 6-1.1-15-1.1, AS AMENDED BY P.L.9-2024,  
 20 SECTION 167, IS AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE UPON PASSAGE]: Sec. 1.1. (a) A taxpayer may appeal  
 22 an assessment of a taxpayer's tangible property by filing a notice in  
 23 writing with the township assessor, or the county assessor if the  
 24 township is not served by a township assessor. Except as provided in  
 25 subsections (e) and (h), an appeal under this section may raise any  
 26 claim of an error related to the following:

- 27 (1) The assessed value of the property.
- 28 (2) The assessment was against the wrong person.
- 29 (3) The approval, denial, or omission of a deduction, credit,  
 30 exemption, abatement, or tax cap.
- 31 (4) A clerical, mathematical, or typographical mistake.
- 32 (5) The description of the real property.
- 33 (6) The legality or constitutionality of a property tax or  
 34 assessment.

35 A written notice under this section must be made on a form designated  
 36 by the department of local government finance. A taxpayer must file a  
 37 separate petition for each parcel.

38 (b) A taxpayer may appeal an error in the assessed value of the  
 39 property under subsection (a)(1) any time after the official's action, but  
 40 not later than the following:

- 41 (1) For assessments before January 1, 2019, the earlier of:
- 42 (A) forty-five (45) days after the date on which the notice of



1 assessment is mailed by the county; or  
2 (B) forty-five (45) days after the date on which the tax  
3 statement is mailed by the county treasurer, regardless of  
4 whether the assessing official changes the taxpayer's  
5 assessment.

6 (2) For assessments of real property, after December 31, 2018, the  
7 earlier of:  
8 (A) June 15 of the assessment year, if the notice of assessment  
9 is mailed by the county before May 1 of the assessment year;  
10 or  
11 (B) June 15 of the year in which the tax statement is mailed by  
12 the county treasurer, if the notice of assessment is mailed by  
13 the county on or after May 1 of the assessment year.

14 (3) For assessments of personal property, forty-five (45) days after  
15 the date on which the county mails the notice under  
16 IC 6-1.1-3-20.

17 A taxpayer may appeal an error in the assessment under subsection  
18 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after  
19 the taxes were first due.

20 (c) Except as provided in subsection (d), an appeal under this  
21 section applies only to the tax year corresponding to the tax statement  
22 or other notice of action.

23 (d) An appeal under this section applies to a prior tax year if a  
24 county official took action regarding a prior tax year, and such action  
25 is reflected for the first time in the tax statement. A taxpayer who has  
26 timely filed a written notice of appeal under this section may be  
27 required to file a petition for each tax year, and each petition filed later  
28 must be considered timely.

29 (e) A taxpayer may not appeal under this section any claim of error  
30 related to the following:  
31 (1) The denial of a deduction, exemption, abatement, or credit if  
32 the authority to approve or deny is not vested in the county board,  
33 county auditor, county assessor, or township assessor.  
34 (2) The calculation of interest and penalties.  
35 (3) A matter under subsection (a) if a separate appeal or review  
36 process is statutorily prescribed.  
37 However, a claim may be raised under this section regarding the  
38 omission or application of a deduction approved by an authority other  
39 than the county board, county auditor, county assessor, or township  
40 assessor.  
41 (f) The filing of a written notice under this section constitutes a  
42 request by the taxpayer for a preliminary informal meeting with the



1 township assessor, or the county assessor if the township is not served  
 2 by a township assessor.

3 (g) A county or township official who receives a written notice  
 4 under this section shall forward the notice to:

5 (1) the county board; and

6 (2) the county auditor, if the taxpayer raises a claim regarding a  
 7 matter that is in the discretion of the county auditor.

8 (h) A taxpayer may not raise any claim in an appeal under this  
 9 section related to the legality or constitutionality of:

10 (1) a user fee (as defined in IC 33-23-1-10.5);

11 (2) any other charge, fee, or rate imposed by a political  
 12 subdivision under any other law; or

13 (3) any tax imposed by a political subdivision other than a  
 14 property tax.

15 (i) This subsection applies only to an appeal based on a claim of  
 16 error in the determination of property that is or is not eligible for a  
 17 standard homestead deduction under IC 6-1.1-12-37 and only for an  
 18 assessment date occurring before January 1, 2024. A taxpayer may  
 19 appeal an error in the assessment of property as described in this  
 20 subsection any time after the official's action, but not later than one (1)  
 21 year after the date on which the property that is the subject of the  
 22 appeal was assessed.

23 (j) **In an appeal following the date of assessment under  
 24 IC 6-1.1-2-1.5 for residential property:**

25 (1) **no additional information may be introduced by a county  
 26 assessor in determining the appeal beyond the information:**

27 (A) **used by the county assessor or third party contractor  
 28 on the assessment date to determine the assessment for the  
 29 given assessment year;**

30 (B) **that is included in the property tax statement for the  
 31 given assessment year or the notice of assessment for the  
 32 given assessment year; and**

33 (C) **that is furnished to the taxpayer for the given  
 34 assessment year; and**

35 (2) **a county assessor shall not introduce or rely on any  
 36 information not used to determine the assessment on the  
 37 assessment date for the given assessment year, including any  
 38 information from a third party contractor.**

39 **For purposes of this subsection, an appeal includes a preliminary  
 40 informal meeting under section 1.2(a) of this chapter.**

41 SECTION 5. IC 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024,  
 42 SECTION 168, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE UPON PASSAGE]: Sec. 1.2. (a) A county or township  
2 official who receives a written notice under section 1.1 of this chapter  
3 shall schedule, at a time during business hours that is convenient to the  
4 taxpayer, a preliminary informal meeting with the taxpayer in order to  
5 resolve the appeal. If the taxpayer raises a claim regarding a matter that  
6 is in the discretion of the county auditor, the informal meeting must  
7 include the county auditor. At the preliminary informal meeting, in  
8 order to facilitate understanding and the resolution of disputed issues:

9 (1) a county or township official;  
10 (2) the county auditor, if the matter is in the discretion of the  
11 county auditor; and  
12 (3) the taxpayer;

13 shall exchange the information that each party is relying on at the time  
14 of the preliminary informal meeting to support the party's respective  
15 position on each disputed issue concerning the assessment or  
16 deduction. If additional information is obtained by the county or  
17 township official, the county auditor, or the taxpayer after the  
18 preliminary informal meeting and before the hearing held by the county  
19 board, the party obtaining the information shall provide the information  
20 to the other party. If the county or township official, the county auditor,  
21 or the taxpayer obtains additional information and provides the  
22 information to the other party for the first time at the hearing held by  
23 the county board, the county board, unless waived by the receiving  
24 party, shall continue the hearing until a future hearing date of the  
25 county board so that the receiving party has an opportunity to review  
26 all the information that the offering party is relying on to support the  
27 offering party's positions on the disputed issues concerning the  
28 assessment or deduction.

29 (b) The official shall report on a form prescribed by the department  
30 of local government finance the results of the informal meeting. If the  
31 taxpayer and the official agree on the resolution of all issues in the  
32 appeal, the report shall state the agreed resolution of the matter and be  
33 signed by the official and the taxpayer. If an informal meeting is not  
34 held, or the informal meeting is unsuccessful, the official shall report  
35 those facts on the form. The official shall forward the report on the  
36 informal meeting to the county board.

37 (c) If the county board receives a report on the informal meeting  
38 indicating an agreed resolution of the matter, the county board shall  
39 vote to accept or deny the agreed resolution. If the county board accepts  
40 the agreed resolution, the county board shall issue a notification of final  
41 assessment determination adopting the agreed resolution and vacating  
42 the hearing if scheduled.



(f) A taxpayer may withdraw an appeal by filing a written request at least ten (10) days before the hearing. The county board shall issue a notification of final assessment determination indicating the withdrawal and no change in the assessment. A withdrawal waives a taxpayer's right to appeal to the Indiana board.

21 (h) If a taxpayer appeals the assessment of tangible property under  
22 section 1.1 of this chapter, the taxpayer is not required to have an  
23 appraisal of the property in order to initiate the appeal or prosecute the  
24 appeal. If the taxpayer presents an appraisal to the county board that:

11 (1) is prepared by a certified appraiser in compliance with the  
25 Uniform Standards of Professional Appraisal Practice to  
26 determine the market value in use;  
27 (2) is addressed to the property owner or the assessor's office;  
28 (3) is commissioned for the purpose of the assessment appeal; and  
29 (4) has an effective date that is the same date as the date of the  
30 assessment that is the subject of the appeal;  
31

32 the value of the property contained in the appraisal is presumed to be  
33 correct. If the county board disagrees with the taxpayer's appraisal, the  
34 county board may seek review of the appraisal by a third party  
35 independent certified appraiser or obtain an independent appraisal  
36 report conducted by a certified appraiser in compliance with the  
37 Uniform Standards of Professional Appraisal Practice. If the county  
38 board's appraisal differs from the taxpayer's appraisal, the county board  
39 shall weigh the evidence and determine the true tax value of the  
40 property based on the totality of the probative evidence before the  
41 county board. The county board's determination of the property's true  
42 tax value may be higher or lower than the assessment but may not be



1 lower than the lowest appraisal presented to or obtained by the county  
2 board, or higher than the highest appraisal presented to or obtained by  
3 the county board. After the assignment of value, the parties shall retain  
4 their rights to appeal the assessment or assessments to the Indiana  
5 board, which must hear the appeal de novo.

6 (i) At a hearing under subsection (d), the taxpayer shall have the  
7 opportunity to present testimony and evidence regarding the matters on  
8 appeal. If the matters on appeal are in the discretion of the county  
9 auditor, the county auditor or the county auditor's representative shall  
10 attend the hearing. A county or township official, or the county auditor  
11 or the county auditor's representative, shall have an opportunity to  
12 present testimony and evidence regarding the matters on appeal. The  
13 county board may adjourn and continue the hearing to a later date in  
14 order to make a physical inspection or consider the evidence presented.  
15 **However, the county board or assessing official shall not enter a**  
16 **property to conduct a physical inspection without first receiving**  
17 **the permission of the taxpayer to enter the property to make the**  
18 **physical inspection. Notwithstanding any other provision to the**  
19 **contrary, the county board shall not issue an order (including an**  
20 **order issued under 52 IAC 4-8-3) authorizing entry onto a**  
21 **taxpayer's property without the taxpayer's permission.**

22 (j) The county board shall determine the assessment by motion and  
23 majority vote. Except as provided in subsection (m), a county board  
24 may, based on the evidence before it, increase an assessment. The  
25 county board shall issue a written decision. Written notice of the  
26 decision shall be given to the township official, county official, county  
27 auditor, and the taxpayer.

28 (k) If more than one hundred eighty (180) days have passed since  
29 the date the notice of appeal was filed, and the county board has not  
30 issued a determination, a taxpayer may initiate any appeal with the  
31 Indiana board of tax review under section 3 of this chapter.

32 (l) The county assessor may assess a penalty of fifty dollars (\$50)  
33 against the taxpayer if the taxpayer or representative fails to appear at  
34 a hearing under subsection (d) and, under subsection (e), the taxpayer's  
35 request for continuance is denied, or the taxpayer's request for  
36 continuance, request for the board to take action without a hearing, or  
37 withdrawal is not timely filed. A taxpayer may appeal the assessment  
38 of the penalty to the Indiana board or directly to the tax court. The  
39 penalty may not be added as an amount owed on the property tax  
40 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

41 (m) The determination of an appealed assessed value of tangible  
42 property by a county or township official resulting from an informal



1 meeting under subsection (a), or by a county board resulting from an  
2 appeal hearing under subsection (d), may be less than or equal to the  
3 tangible property's original appealed assessed value at issue, but may  
4 not exceed the original appealed assessed value at issue. However, an  
5 increase in assessed value that is attributable to substantial renovation,  
6 new improvements, zoning change, or use change is excluded from the  
7 limitation under this subsection.

8 SECTION 6. IC 6-1.1-15-4, AS AMENDED BY P.L.230-2025,  
9 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 UPON PASSAGE]: Sec. 4. (a) After receiving a petition for review  
11 which is filed under section 3 of this chapter, the Indiana board shall  
12 conduct a hearing at its earliest opportunity. The Indiana board may  
13 correct any errors related to a claim under section 1.1 of this chapter  
14 that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

15 (b) If the Indiana board conducts a site inspection of the property as  
16 part of its review of the petition, the Indiana board shall give notice to  
17 all parties of the date and time of the site inspection. **However, the**  
18 **Indiana board shall not enter a property to conduct a site**  
19 **inspection of the property without first receiving the permission of**  
20 **the taxpayer to enter the property to make the site inspection.**  
21 **Notwithstanding any other provision to the contrary, the Indiana**  
22 **board shall not issue an order (including an order issued under 52**  
23 **IAC 4-8-3) authorizing entry onto a taxpayer's property without**  
24 **the taxpayer's permission.** The Indiana board is not required to assess  
25 the property in question. The Indiana board shall give notice of the date  
26 fixed for the hearing, by mail, to the parties or a party's representative.  
27 The Indiana board shall give these notices at least thirty (30) days  
28 before the day fixed for the hearing unless the parties agree to a shorter  
29 period. With respect to a petition for review filed by a county assessor,  
30 the county board that made the determination under review under this  
31 section may file an amicus curiae brief in the review proceeding under  
32 this section. The expenses incurred by the county board in filing the  
33 amicus curiae brief shall be paid from the property reassessment fund  
34 under IC 6-1.1-4-27.5 of the county in which the property is located.  
35 The executive of a taxing unit may file an amicus curiae brief in the  
36 review proceeding under this section if the property that is the subject  
37 of the appeal is subject to assessment by that taxing unit.

38 (c) If a petition for review does not comply with the Indiana board's  
39 instructions for completing the form prescribed under section 3 of this  
40 chapter, the Indiana board shall serve a notice describing the defect in  
41 the petition. The petitioner then has thirty (30) days from the date on  
42 the notice to cure the defect and file a corrected petition. The Indiana



1       board shall deny a corrected petition for review if it does not  
2       substantially comply with the Indiana board's instructions for  
3       completing the form prescribed under section 3 of this chapter.

4       (d) After the hearing, the Indiana board shall give the parties and  
5       any entity that filed an amicus curiae brief, or their representatives:

- 6           (1) notice of its final determination; and
- 7           (2) for parties entitled to appeal the final determination, notice of  
8           the procedures they must follow in order to obtain court review  
9           under section 5 of this chapter.

10      (e) The Indiana board shall conduct a hearing not later than one (1)  
11      year after a petition in proper form is filed with the Indiana board.

12      (f) The Indiana board shall issue a determination not later than the  
13      later of:

- 14           (1) ninety (90) days after the hearing; or
- 15           (2) the date set in an extension order issued by the Indiana board.  
16           The board may not extend the date by more than one hundred  
17           eighty (180) days.

18      (g) The time periods described in subsections (e) and (f) do not  
19      include any period of time that is attributable to a party's:

- 20           (1) request for a continuance, stay, extension, or summary  
21           disposition;
- 22           (2) consent to a case management order, stipulated record, or  
23           proposed hearing date;
- 24           (3) failure to comply with the board's orders or rules; or
- 25           (4) waiver of a deadline.

26      (h) If the Indiana board fails to take action required under  
27      subsection (e) or (f), the entity that initiated the petition may:

- 28           (1) take no action and wait for the Indiana board to hear the  
29           matter and issue a final determination; or
- 30           (2) petition for judicial review under section 5 of this chapter.

31      (i) This subsection applies when the board has not held a hearing.  
32      A person may not seek judicial review under subsection (h)(2) until:

- 33           (1) the person requests a hearing in writing; and
- 34           (2) sixty (60) days have passed after the person requests a hearing  
35           under subdivision (1) and the matter has not been heard or  
36           otherwise extended under subsection (g).

37      (j) A final determination must include separately stated findings of  
38      fact for all aspects of the determination. Findings of ultimate fact must  
39      be accompanied by a concise statement of the underlying basic facts of  
40      record to support the findings. Findings must be based exclusively  
41      upon the evidence on the record in the proceeding and on matters  
42      officially noticed in the proceeding. Findings must be based upon a



1 preponderance of the evidence.

2 (k) The Indiana board may limit the scope of the appeal to the issues  
3 raised in the petition and the evaluation of the evidence presented to  
4 the county board in support of those issues only if all parties  
5 participating in the hearing required under subsection (a) agree to the  
6 limitation. A party participating in the hearing required under  
7 subsection (a) is entitled to introduce evidence that is otherwise proper  
8 and admissible without regard to whether that evidence has previously  
9 been introduced at a hearing before the county board.

10 (l) The Indiana board may require the parties to the appeal:

11 (1) to file not more than five (5) business days before the date of  
12 the hearing required under subsection (a) documentary evidence  
13 or summaries of statements of testimonial evidence; and

14 (2) to file not more than fifteen (15) business days before the date  
15 of the hearing required under subsection (a) lists of witnesses and  
16 exhibits to be introduced at the hearing.

17 (m) A party to a proceeding before the Indiana board shall provide  
18 to all other parties to the proceeding the information described in  
19 subsection (l) if the other party requests the information in writing at  
20 least ten (10) days before the deadline for filing of the information  
21 under subsection (l).

22 (n) The Indiana board may base its final determination on a  
23 stipulation between the respondent and the petitioner. If the final  
24 determination is based on a stipulated assessed valuation of tangible  
25 property, the Indiana board may order the placement of a notation on  
26 the permanent assessment record of the tangible property that the  
27 assessed valuation was determined by stipulation. The Indiana board  
28 may:

29 (1) order that a final determination under this subsection has no  
30 precedential value; or

31 (2) specify a limited precedential value of a final determination  
32 under this subsection.

33 (o) If a party to a proceeding, or a party's authorized representative,  
34 elects to receive any notice under this section electronically, the notice  
35 is considered effective in the same manner as if the notice had been  
36 sent by United States mail, with postage prepaid, to the party's or  
37 representative's mailing address of record.

38 (p) At a hearing under this section, the Indiana board shall admit  
39 into evidence an appraisal report, prepared by an appraiser, unless the  
40 appraisal report is ruled inadmissible on grounds besides a hearsay  
41 objection. This exception to the hearsay rule shall not be construed to  
42 limit the discretion of the Indiana board, as trier of fact, to review the



1 probative value of an appraisal report.

2 SECTION 7. IC 6-1.1-15-6, AS AMENDED BY P.L.121-2019,  
 3 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 UPON PASSAGE]: Sec. 6. (a) Except with respect to a petition filed  
 5 under section 5(g) of this chapter, if a petition for judicial review is  
 6 initiated by a person under section 5 of this chapter, the Indiana board  
 7 shall prepare a certified record of the proceedings related to the  
 8 petition. The Indiana board shall file a notice of completion with the  
 9 clerk of the tax court within forty-five (45) days after the filing of the  
 10 petition indicating that the certified record of the proceedings is  
 11 complete. If the Indiana board is unable to timely complete the Indiana  
 12 board's preparation of the certified record of proceedings, the Indiana  
 13 board shall file a statement with the clerk of the tax court providing the  
 14 reasons for the delay and the date the Indiana board will complete the  
 15 preparation. If the reasons for the delay are due to circumstances within  
 16 the Indiana board's control, the tax court may issue a revised due date  
 17 for the Indiana board to file the notice of completion. If the reasons for  
 18 the delay are due to circumstances within the control of the petitioner,  
 19 the case may be subject to dismissal.

20 (b) The record for judicial review required under subsection (a)  
 21 must include the following documents and items:

22 (1) Copies of all papers submitted to the Indiana board during the  
 23 course of the action and copies of all papers provided to the  
 24 parties by the Indiana board. For purposes of this subdivision, the  
 25 term "papers" includes, without limitation, all notices, petitions,  
 26 motions, pleadings, orders, orders on rehearing, briefs, requests,  
 27 intermediate rulings, photographs, and other written documents.

28 (2) Evidence received or considered by the Indiana board.

29 (3) A statement of whether a site inspection was conducted, and,  
 30 if a site inspection was conducted, either:

31 (A) a summary report of the site inspection; or

32 (B) a videotape transcript of the site inspection.

33 (4) (3) A statement of matters officially noticed.

34 (5) (4) Proffers of proof and objections and rulings on them.

35 (6) (5) Copies of proposed findings, requested orders, and  
 36 exceptions.

37 (7) (6) Either:

38 (A) a transcription of the audio tape of the hearing; or

39 (B) a transcript of the hearing prepared by a court reporter.

40 Copies of exhibits that, because of their nature, cannot be incorporated  
 41 into the certified record must be kept by the Indiana board until the  
 42 appeal is finally terminated. However, this evidence must be briefly



1 named and identified in the transcript of the evidence and proceedings.  
 2

3       (c) Except with respect to a petition filed under section 5(g) of this  
 4 chapter, if the tax court judge finds that:

5           (1) a report of all or a part of the evidence or proceedings at a  
 6 hearing conducted by the Indiana board was not made; or  
 7           (2) a transcript is unavailable;

8 a party to the appeal initiated under section 5 of this chapter may, at the  
 9 discretion of the tax court judge, prepare a statement of the evidence or  
 10 proceedings. The statement must be submitted to the tax court and also  
 11 must be served on all other parties. A party to the proceeding may serve  
 12 objections or prepare amendments to the statement not later than ten  
 13 (10) days after service.

14       SECTION 8. IC 6-1.1-15-17.3, AS AMENDED BY P.L.178-2021,  
 15 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 UPON PASSAGE]: Sec. 17.3. (a) As used in this section, "tax official"  
 17 means:

18           (1) a township assessor;  
 19           (2) a county assessor;  
 20           (3) a county auditor;  
 21           (4) a county treasurer;  
 22           (5) a member of a county board; or  
 23           (6) any employee, contract employee, or independent contractor  
 24 of an individual described in subdivisions (1) through (5).

25       (b) Except as provided in subsection (c), a tax official in a county  
 26 may not serve as a tax representative of any taxpayer with respect to  
 27 property subject to property taxes in the county before the county board  
 28 of that county or the Indiana board. The prohibition under this  
 29 subsection applies regardless of whether or not the individual receives  
 30 any compensation for the representation or assistance.

31       (c) Subsection (b) does not:

32           (1) prohibit a contract employee or independent contractor of a  
 33 tax official from serving as a tax representative before the county  
 34 board or Indiana board for a taxpayer with respect to property  
 35 subject to property taxes in the county unless the contract  
 36 employee or independent contractor personally and substantially  
 37 participated in the assessment of the property; or  
 38           (2) prohibit an individual from appearing before the county board  
 39 or Indiana board regarding property owned by the individual.

40       (d) An individual who is a former county assessor, former township  
 41 assessor, former employee or contract employee of a county assessor  
 42 or township assessor, or an independent contractor formerly employed  
 43 by a county assessor or township assessor may not serve as a tax



1       representative for or otherwise assist another person in an assessment  
2       appeal before a county board or the Indiana board if:

3           (1) the appeal involves the assessment of property located in:  
4              (A) the county in which the individual was the county assessor  
5              or was an employee, contract employee, or independent  
6              contractor of the county assessor; or  
7              (B) the township in which the individual was the township  
8              assessor or was an employee, contract employee, or  
9              independent contractor of the township assessor; and  
10             (2) while the individual was the county assessor or township  
11           assessor, was employed by or a contract employee of the county  
12           assessor or the township assessor, or was an independent  
13           contractor for the county assessor or the township assessor, the  
14           individual personally and substantially participated in the  
15           assessment of the property.

16       The prohibition under this subsection applies regardless of whether the  
17       individual receives any compensation for the representation or  
18       assistance. However, this subsection does not prohibit an individual  
19       from appearing before the Indiana board or county board regarding  
20       property owned by the individual.

21       (e) The department shall prepare and make available to taxpayers a  
22       power of attorney form that allows the owner of property that is the  
23       subject of an appeal under this article to appoint a relative (as defined  
24       in IC 2-2.2-1-17) for specific assessment years to represent the owner  
25       concerning the appeal before the county board or the department of  
26       local government finance. A relative who is appointed by the owner of  
27       the property under this subsection:

28           (1) may represent the owner before the county board or the  
29           department of local government finance but not the Indiana board  
30           concerning the appeal; and  
31           (2) is not required to be certified as a tax representative in order  
32           to represent the owner concerning the appeal.

33       (f) Notwithstanding any other law, but subject to subsections (b) and  
34       (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax  
35       representative of any taxpayer concerning property subject to property  
36       taxes in the county:

37           (1) before the county board of that county, if:  
38              (A) the individual is certified as a level two assessor-appraiser  
39              under IC 6-1.1-35.5; and  
40              (B) the taxpayer ~~authorizes~~ **has provided written**  
41              **authorization, which may not be electronic and may not be**  
42              **effective for more than one (1) year**, to the individual to



serve as the taxpayer's tax representative on a form that: is:

(i) is prepared by the department of local government finance; and

(ii) contains an attestation that the taxpayer has provided written authorization for the individual designated to serve as the taxpayer's tax representative; and

(iii) is submitted with the taxpayer's notice to initiate an appeal; or

10 (2) before the county board of that county or the Indiana board, if:

**(A) the individual is certified as a level three assessor-appraiser under IC 6-1.1-35.5; and**

**(B) the taxpayer has provided written authorization, which may not be electronic and may not be effective for more than one (1) year, to the individual to serve as the taxpayer's tax representative on a form that:**

**(i) is prepared by the department of local government finance:**

(ii) contains an attestation that the taxpayer has provided written authorization for the individual designated to serve as the taxpayer's tax representative; and

and  
(iii) is submitted with the taxpayer's notice to initiate an appeal.

24 appear.  
25 The taxpayer must also have a signed agreement with the  
26 individual designated to serve as the taxpayer's tax representative  
27 which must be attested to by the taxpayer as required under  
28 subdivisions (1) and (2).

28 subdivisions (1) and (2).

29 SECTION 9. IC 6-1-15-20, AS ADDED BY P.L.174-2022,

30 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

31 UPON PASSAGE]: Sec. 20. (a) In an appeal under this chapter, ~~except~~

32 as provided in subsection (b), the assessment as last determined by an

33 assessing ~~official~~ or the county board is presumed to be equal to the

34 property's true tax value until rebutted by evidence presented by the

35 parties.

(1) as last corrected by an assessing official;



(2) as stipulated or settled by the taxpayer and the assessing official; or

(3) as determined by a reviewing authority.  
d) Subsection (b) does not apply if the increase in the assessment appeal is based on:

- (1) substantial renovations or new improvements;
- (2) zoning; or
- (3) uses;

that were not considered in the assessment for the prior tax year.

**(e) (c)** Both parties in an appeal under this chapter may present evidence of the true tax value of the property, seeking to decrease or increase the assessment.

(f) (d) In an appeal under this chapter, the Indiana board shall, as trier of fact, weigh the evidence and decide the true tax value of the property as compelled by the totality of the probative evidence before it. The Indiana board's determination of the property's true tax value may be higher or lower than the assessment or the value proposed by a party or witness. If the totality of the evidence presented to the Indiana board is insufficient to determine the property's true tax value in an appeal governed by subsection (a), then the property's assessment is presumed to be equal to the property's true tax value. If the totality of the evidence presented to the Indiana board is insufficient to determine the property's true tax value in an appeal, governed by subsection (b), then the property's prior year assessment is presumed to be equal to the property's true tax value.

(g) (e) The Indiana board shall hear its matters without regard to motions related to notice pleading or judgments on the evidence.

(h) This section applies only to appeals filed after the effective date of this section as added by HEA 1260-2022.

SECTION 10. IC 6-1-1-49-4, AS ADDED BY P.L.95-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) Subject to subsection ~~(h)~~<sup>(g)</sup>, a county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.

(b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include:

(1) all of the territory of the county; or

(2) one (1) or more specific geographic territories within the county;

as an area in which qualified individuals may apply for the credit.

(c) Subject to subsection (h), (g), an ordinance adopted under this



1       section must:

2           (1) include a boundary description of the neighborhood  
 3           enhancement district or districts to which the ordinance applies;  
 4           (2) specify the income thresholds for a qualified individual under  
 5           section 3(5)(A) and 3(5)(B) of this chapter, if any; and  
 6           (3) specify the percentage of increase on a qualified individual's  
 7           property tax liability in a particular year compared to the prior  
 8           year that is to be used in determining the amount of the county  
 9           option circuit breaker tax credit calculated under section 7(2)(B)  
 10           of this chapter. The percentage must be at least two percent (2%)  
 11           but not more than five percent (5%).

12       The boundary description required under subdivision (1) must be  
 13       sufficient to identify the parcel or parcels to which the credit may be  
 14       applied, including identification by taxing district, a parcel list, or a  
 15       legal description.

16       (d) If a proposal is presented to the county fiscal body to adopt an  
 17       ordinance under this section, the county fiscal body shall hear the  
 18       proposal at a public meeting of the county fiscal body and may then  
 19       vote to adopt the ordinance at the next meeting of the county fiscal  
 20       body.

21       (e) The county fiscal body may rescind an ordinance adopted under  
 22       this section.

23       (f) An ordinance adopted under this section is effective January 1 of  
 24       the year following the year in which the ordinance is adopted.

25       (g) An ordinance adopted under this section must specify that the  
 26       credit does not apply for property taxes first due and payable after  
 27       December 31, 2027.

28       (h) (g) A county fiscal body shall prescribe the same income  
 29       thresholds, credit amounts, and any other requirements related to  
 30       eligibility for each neighborhood enhancement district designated in  
 31       the county.

32       SECTION 11. IC 6-1.1-49-11 IS REPEALED [EFFECTIVE JULY  
 33       1, 2026]. See: 11. This chapter expires January 1, 2028.

34       SECTION 12. IC 6-1.1-53 IS ADDED TO THE INDIANA CODE  
 35       AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 36       UPON PASSAGE]:

37       **Chapter 53. County Option First Time Home Buyer's Circuit  
 38       Breaker Tax Credit**

39       **Sec. 1. As used in this chapter, "first time home buyer" means  
 40       an individual who is buying a home in Indiana for the first time  
 41       and who has not had an ownership interest in a home at any time  
 42       preceding the date on which the individual purchases a home. The**



1       term includes a married couple if one (1) spouse satisfies the  
2       definition set forth in this section.

3       Sec. 2. As used in this chapter, "home" means an individual's  
4       principal place of residence in Indiana that is:

5           (1) in the first year, eligible for the standard homestead  
6           deduction under IC 6-1.1-12-37; and  
7           (2) in the second and following years, granted the standard  
8           homestead deduction under IC 6-1.1-12-37.

9       The term does not include a newly constructed home that is less  
10      than one hundred percent (100%) completed.

11      Sec. 3. As used in this chapter, "qualified individual" means an  
12      individual who:

13           (1) is a first time home buyer;

14           (2) is:

15              (A) in the first year, eligible for the standard homestead  
16              deduction under IC 6-1.1-12-37; and  
17              (B) in the second and following years, granted the standard  
18              homestead deduction under IC 6-1.1-12-37;

19           (3) had:

20              (A) in the case of an individual who filed a single return, an  
21              adjusted gross income (as defined in Section 62 of the  
22              Internal Revenue Code) not exceeding the amount  
23              specified in the ordinance adopted by the county under  
24              section 4(b)(2) of this chapter; or

25              (B) in the case of an individual who filed a joint income tax  
26              return with the individual's spouse, combined adjusted  
27              gross income (as defined in Section 62 of the Internal  
28              Revenue Code) not exceeding the amount specified in the  
29              ordinance adopted by the county under section 4(b)(2) of  
30              this chapter;

31              for the calendar year preceding by two (2) years the calendar  
32              year in which property taxes are first due and payable;

33           (4) had an assessed value for the individual's Indiana real  
34           property that is an amount not more than the amount  
35           specified in the ordinance adopted by the county fiscal body  
36           under section 4(b)(3) of this chapter in the first year the credit  
37           will be applied; and

38           (5) resides within the boundaries specified in the ordinance  
39           adopted by the county fiscal body under section 4(b)(1) of this  
40           chapter.

41       Sec. 4. (a) Subject to subsection (f), a county fiscal body may  
42       adopt an ordinance to provide a credit against a qualified



1           individual's property tax liability as set forth in this chapter.

2           (b) Subject to subsection (f), an ordinance adopted under this  
3           section must:

4           (1) include a boundary description to which the ordinance  
5           applies;

6           (2) specify the income thresholds for a qualified individual  
7           under section 3(3)(A) and 3(3)(B) of this chapter, if any;

8           (3) specify the maximum assessed value for an individual's  
9           qualifying Indiana real property, if any; and

10           (4) specify the number of years the credit is to be applied,  
11           which must be at least one (1) calendar year but not more  
12           than five (5) consecutively succeeding calendar years,  
13           beginning with the calendar year that the qualified  
14           individual's home is first assessed as a first time home buyer.

15           The boundary description required under subdivision (1) must be  
16           sufficient to identify the parcel or parcels to which the credit may  
17           be applied, including identification by taxing district, a parcel list,  
18           or a legal description.

19           (c) If a proposal is presented to the county fiscal body to adopt  
20           an ordinance under this section, the county fiscal body shall hear  
21           the proposal at a public meeting of the county fiscal body and may  
22           then vote to adopt the ordinance at the next meeting of the county  
23           fiscal body.

24           (d) The county fiscal body may rescind an ordinance adopted  
25           under this section. However, the rescission of an ordinance shall  
26           not affect those qualified individuals who are eligible and granted  
27           the credit for the qualified individual's property tax liability under  
28           the ordinance before the date of the rescission and would continue  
29           to be eligible to apply the credit under the term of years specified  
30           in the ordinance in one (1) or more succeeding years, if not for the  
31           rescission. The county fiscal body must state in the ordinance that  
32           the credit allowed under the ordinance shall continue in effect for  
33           those qualified individuals, notwithstanding the rescission.

34           (e) An ordinance adopted under this section is effective January  
35           1 of the year following the year in which the ordinance is adopted.

36           (f) A county fiscal body shall prescribe the same income and  
37           assessed value thresholds and any other requirements and  
38           limitations related to eligibility for each boundary designated in  
39           the county.

40           Sec. 5. If a county fiscal body adopts an ordinance to either  
41           provide the credit under this chapter or rescind an ordinance  
42           previously adopted, the county fiscal body shall, not later than



1       **fifteen (15) days after the adoption of the ordinance, give notice of**  
2       **the adoption of the ordinance to:**

3       **(1) the department on the form and in the manner prescribed**  
4       **by the department;**  
5       **(2) the county auditor;**  
6       **(3) the fiscal officer of each taxing unit within each boundary**  
7       **to which the ordinance applies; and**  
8       **(4) in the case of a county that has rescinded an ordinance**  
9       **under section 4(d) of this chapter, each qualified individual**  
10       **who has already been granted and will continue to be eligible**  
11       **to apply the credit to the qualified individual's property tax**  
12       **liability under the ordinance, notwithstanding the rescission,**  
13       **advising them that they will continue to be eligible to do so;**  
14       **including a certified copy of the adopted ordinance.**

15       **Sec. 6. (a) A qualified individual who has a credit provided**  
16       **under this chapter applied to the qualified individual's property**  
17       **tax liability in a particular calendar year may not also have a**  
18       **credit under IC 6-1.1-20.6-8.5 applied to the qualified individual's**  
19       **property tax liability in the same calendar year.**

20       **(b) Not more than one (1) credit may be claimed under this**  
21       **chapter with respect to a particular homestead by any qualified**  
22       **individual.**

23       **Sec. 7. (a) The amount of the credit under this chapter is equal**  
24       **to the greater of zero (0) or the result of:**

25       **(1) the property tax liability first due and payable on the**  
26       **qualified individual's homestead property for the calendar**  
27       **year (excluding any property tax liability imposed in a voter**  
28       **approved referendum levy); minus**

29       **(2) the result of:**

30       **(A) the property tax liability first due and payable on the**  
31       **qualified individual's homestead property for the**  
32       **immediately preceding year after the application of the**  
33       **credit granted under this section for that year (excluding**  
34       **any property tax liability imposed in a voter approved**  
35       **referendum levy); multiplied by**

36       **(B) the sum of:**

37       **(i) the applicable percentage under subsection (b),**  
38       **expressed as a decimal; plus**  
39       **(ii) one (1).**

40       **However, the credit provided by this chapter shall not apply to any**  
41       **portion of property tax liability imposed on a qualified individual's**  
42       **homestead property that is used for trade or business purposes in**



1 connection with the production of income, and the qualified  
2 individual must attest to this on the application for the credit. In  
3 addition, the credit does not affect the allocation of taxes to a  
4 referendum fund.

5 (b) The following percentage applies under subsection  
6 (a)(2)(B)(i) depending on the number of years the credit is to be  
7 applied under section 4(b)(4) of this chapter:

8 (1) For the first calendar year that a credit is applied to the  
9 qualified individual's homestead property under this chapter,  
10 the applicable percentage under subsection (a)(2)(B)(i) is two  
11 percent (2%) for that calendar year.

12 (2) If a credit is applied to the qualified individual's  
13 homestead property under this chapter for a second calendar  
14 year, the applicable percentage under subsection (a)(2)(B)(i)  
15 is two percent (2%) for that calendar year.

16 (3) If a credit is applied to the qualified individual's  
17 homestead property under this chapter for a third calendar  
18 year, the applicable percentage under subsection (a)(2)(B)(i)  
19 is three percent (3%) for that calendar year.

20 (4) If a credit is applied to the qualified individual's  
21 homestead property under this chapter for a fourth calendar  
22 year, the applicable percentage under subsection (a)(2)(B)(i)  
23 is four percent (4%) for that calendar year.

24 (5) If a credit is applied to the qualified individual's  
25 homestead property under this chapter for a fifth calendar  
26 year, the applicable percentage under subsection (a)(2)(B)(i)  
27 is five percent (5%) for that calendar year.

28 Sec. 8. If the ownership of a homestead for which a qualified  
29 individual received a credit under this chapter changes, and the  
30 qualified individual no longer owns or principally resides in the  
31 homestead, the county auditor shall remove the designation of the  
32 individual as a qualified individual with respect to that homestead.

33 Sec. 9. The auditor of each county shall, in a particular year,  
34 apply a credit provided under this chapter to each qualified  
35 individual who received the credit in the preceding year, unless the  
36 county auditor determines that the individual is no longer eligible  
37 for the credit.

38 Sec. 10. (a) If a qualified individual who is receiving the credit  
39 provided by this chapter:

40 (1) knows or should have known that the individual does not  
41 qualify for the credit under this chapter; or  
42 (2) changes the use of the individual's property so that part or



1                   **all of the property no longer qualifies for the credit under this**  
 2                   **chapter;**  
 3                   **the individual must file a certified statement with the county**  
 4                   **auditor notifying the county auditor that subdivision (1) or (2)**  
 5                   **applies not more than sixty (60) days after the date subdivision (1)**  
 6                   **or (2) first applies.**

7                   **(b) An individual who fails to file the statement required by this**  
 8                   **section is liable for any additional taxes that would have been due**  
 9                   **on the property if the individual had filed the statement as**  
 10                  **required by this section, plus a civil penalty equal to ten percent**  
 11                  **(10%) of the additional taxes due. The additional taxes owed plus**  
 12                  **the civil penalty become part of the property tax liability for**  
 13                  **purposes of this article.**

14                  **(c) The civil penalty imposed under this section is in addition to**  
 15                  **any interest and penalties for a delinquent payment that might**  
 16                  **otherwise be due. One percent (1%) of the total civil penalty**  
 17                  **collected under this section shall be transferred by the county to**  
 18                  **the department for use by the department in establishing and**  
 19                  **maintaining the homestead property data base under**  
 20                  **IC 6-1.1-12-37(j) and, to the extent there is money remaining, for**  
 21                  **any other purposes of the department.**

22                  SECTION 13. IC 6-3.1-35-7, AS AMENDED BY P.L.194-2023,  
 23                  SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24                  JULY 1, 2026]: Sec. 7. (a) An eligible applicant who wishes to obtain  
 25                  the state tax credit provided by this chapter for a qualified project must  
 26                  submit an application to the authority after June 30, 2023, and before  
 27                  January 1, 2028, 2033, in the manner prescribed by the authority.

28                  (b) An application submitted under subsection (a) must include:  
 29                   (1) the name and address of the qualified project;  
 30                   (2) the name and address of the owner of the qualified project;  
 31                   and  
 32                   (3) any other information required by the authority.

33                  (c) Subject to section 8 of this chapter, the authority may approve a  
 34                  tax credit application if:

35                   (1) the applicant is an eligible applicant;  
 36                   (2) the project identified in the application is a qualified project;  
 37                   and  
 38                   (3) the tax credit application meets any other requirements for  
 39                   receipt of state tax credits established by the authority.

40                  (d) If the authority approves a tax credit application for a qualified  
 41                  project, for each taxable year in the tax credit period the authority may  
 42                  approve a maximum amount of state tax credits. The maximum



1 aggregate amount of state tax credits awarded by the authority for the  
2 state tax credit period of a qualified project is an amount that is the  
3 product of:

4 (1) a percentage determined by the authority, which must be less  
5 than or equal to one hundred percent (100%); multiplied by

6 (2) the anticipated aggregate federal tax credits over the credit  
7 period as defined by Section 42(f) of the Internal Revenue Code  
8 and specified in a letter issued by the authority for the qualified  
9 project under Section 42(m) of the Internal Revenue Code (annual  
10 amount multiplied by ten (10) years).

11 (e) If the authority approves a tax credit application for a qualified  
12 project, the authority shall issue an eligibility statement to the eligible  
13 applicant. The eligibility statement must specify at least the following:

14 (1) A unique identification code for the eligibility statement,  
15 determined by the authority.

16 (2) The name of the qualified project.

17 (3) For each taxable year in the state tax credit period of the  
18 qualified project, the maximum amount of state tax credit that the  
19 authority is awarding to the eligible applicant for the qualified  
20 project.

21 (f) The authority shall transmit a copy of each eligibility statement  
22 issued under subsection (e) to the department.

23 SECTION 14. IC 6-3.1-35-8, AS ADDED BY P.L.137-2022,  
24 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
25 JULY 1, 2026]: Sec. 8. (a) For each state fiscal year beginning after  
26 June 30, 2023, and before July 1, 2028; 2033, the aggregate amount of  
27 state tax credits awarded by the authority under this chapter may not  
28 exceed thirty million dollars (\$30,000,000). For purposes of calculating  
29 the aggregate state tax credit limit for a state fiscal year, the amounts  
30 awarded by the authority are considered to be awarded in the year the  
31 award is made to the state tax credit recipient by the authority,  
32 notwithstanding the fact that the awarded state tax credit is to be  
33 claimed over the state tax credit period.

34 (b) To the extent that the tax credit applications requesting state tax  
35 credits exceed the amount of available state tax credits in a year, or the  
36 authority reasonably anticipates that the requests will exceed the state  
37 fiscal year limitation established in subsection (a), the authority may  
38 allocate the state tax credits in a manner that furthers the mission and  
39 purpose of the authority and otherwise promotes the establishment of  
40 qualified projects.

41 SECTION 15. IC 6-3.1-35-11, AS ADDED BY P.L.137-2022,  
42 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2026]: Sec. 11. This chapter is subject to review under  
 2 IC 2-5-3.2-1 to evaluate the effectiveness of the state tax credit. ~~one (1)~~  
 3 ~~year prior to its expiration under section 12 of this chapter.~~

4 SECTION 16. IC 6-3.1-35-12, AS ADDED BY P.L.137-2022,  
 5 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2026]: Sec. 12. This chapter expires July 1, 2028. **2033**.

7 SECTION 17. IC 36-2-15-12 IS ADDED TO THE INDIANA  
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 9 [EFFECTIVE UPON PASSAGE]: Sec. 12. A county assessor shall  
 10 **not enter a property to conduct a physical inspection of a property**  
 11 **without first receiving the permission of the property owner to**  
 12 **enter the property to make the physical inspection.**  
 13 **Notwithstanding any other provision to the contrary, a county**  
 14 **property tax assessment board of appeals or the Indiana board of**  
 15 **tax review shall not issue an order (including an order issued under**  
 16 **52 IAC 4-8-3) authorizing entry onto a taxpayer's property without**  
 17 **the property owner's permission.**

18 SECTION 18. [EFFECTIVE UPON PASSAGE] (a) As used in this  
 19 SECTION, "automated valuation system" means a centralized  
 20 system of automated valuation models and algorithms that may be  
 21 applied to homestead and residential property valuation.

22 (b) As used in this SECTION, "homestead" refers to a  
 23 homestead that qualifies for a standard deduction under  
 24 IC 6-1.1-12-37.

25 (c) As used in this SECTION, "residential property" has the  
 26 meaning set forth in IC 6-1.1-20.6-4.

27 (d) The department of local government finance shall prepare  
 28 a report regarding the creation of an automated valuation system  
 29 for local assessors to use in the state for the assessment of  
 30 homestead and residential property values.

31 (e) The department of local government finance shall present  
 32 the report prepared under subsection (d) to the interim study  
 33 committee on fiscal policy on or before November 1, 2026.

34 (f) This SECTION expires July 1, 2027.

35 SECTION 19. [EFFECTIVE UPON PASSAGE] (a) The  
 36 department of local government finance shall prepare a report  
 37 regarding the creation of a standard Internet user portal through  
 38 which taxpayers may make property tax payments on at least a  
 39 monthly basis by means of an electronic funds transfer. The report  
 40 must contain the following information:

41 (1) The number of counties that allow monthly payments and  
 42 if the payments are made by an electronic funds transfer.



- (2) The cost to the county to purchase the software necessary to create the portal.
- (3) Whether the county charges the user a fee.
- (4) The percentage of taxpayers that pay property taxes on a monthly basis.
- (5) How the county confirms that the property taxes are paid timely.

**In compiling the report, the department of local government finance shall also solicit bids from at least three (3) vendors to obtain estimates of the cost to the department of local government finance to purchase the software needed to allow for monthly payments and if there would be an additional cost for a county to obtain a license to use the software.**

**(b)** The department of local government finance shall present the report prepared under subsection (a) to the interim study committee on fiscal policy on or before November 1, 2026.

**(c) This SECTION expires July 1, 2027.**

**SECTION 20. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-15-20, as amended by this act, applies as follows:**

(1) To an appeal filed effective date of this act.

(2) To an appeal filed under IC 6-1.1-15 before the effective date of this act that is pending on the effective date of this act.

**(b) This SECTION expires December 31, 2028.**

## **SECTION 21. An emergency is declared for this act.**



## COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 163, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

**"SECTION 1. IC 6-1.1-4-15, AS AMENDED BY P.L.146-2008, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, shall either appraise the property or have it appraised.**

**(b) In order to determine the assessed value of buildings and other improvements, the township or county assessor or the assessor's authorized representative may, after first making known the assessor's or representative's intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township or county and which are subject to assessment. However, the township or county assessor or the assessor's authorized representative shall not enter any buildings and structures without first receiving the permission of the owner or occupant to enter the building or structure. Notwithstanding any other provision to the contrary, a county property tax assessment board of appeals or the Indiana board of tax review shall not issue an order (including an order issued under 52 IAC 4-8-3) authorizing entry onto a taxpayer's property without the owner's or occupant's permission."**

Page 3, between lines 36 and 37, begin a new paragraph and insert:

**"SECTION 2. IC 6-1.1-13-13, AS AMENDED BY P.L.174-2022, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) This section applies to both residential real property and commercial property, with an assessed value of three million dollars (\$3,000,000) or less, for which the assessed value was increased for a tax year by an assessing official for any reason other than by the application of the annual adjustment factor used by the assessing official to adjust property values for that year. However, this section does not apply to an assessment if the assessment is based on:**

- (1) structural improvements;
- (2) zoning; or
- (3) uses;



that were not considered in the assessment for the prior tax year.

(b) If the taxpayer:

- (1) appeals an increased assessment as described in subsection (a) to the county property tax assessment board of appeals or the Indiana board; and
- (2) prevails in an appeal described in subdivision (1) or any resulting subsequent appeal of the increased assessment described in subsection (a);

the assessing official shall not increase the assessed value of the property until the first year of the next four (4) year cyclical assessment cycle for any reason other than by application of the annual adjustment factor used by the assessing official to adjust property values for a tax year. During this period, the taxpayer may not appeal an increased assessment made by the assessor unless the taxpayer believes that the increased assessment is arbitrary and capricious and not made consistent with the annual adjustment factor used by the assessing official to adjust property values for a tax year. If the taxpayer does appeal during this period on the grounds that the increased assessment is arbitrary and capricious and not made consistent with the annual adjustment factor used by the assessing official to adjust property values for a tax year, the provision shifting the burden to the assessing official **has the burden** to prove that the assessment is correct under IC 6-1.1-15-17.2(d) (before its repeal) or IC 6-1.1-15-20. ~~does not apply~~.

(c) This section does not apply if:

- (1) the reduction in assessed value is the result of a settlement agreement between the taxpayer and the assessing official; or
- (2) the appeal is based on a correction of error under IC 6-1.1-15-1.1(a) and IC 6-1.1-15-1.1(b).

(d) If the taxpayer who appealed an increased assessment under this section sells the property, whose assessment was appealed, for fair market value, notwithstanding subsection (b), the assessor may reassess the property that was sold.".

Page 5, delete lines 41 through 42.

Page 6, delete lines 1 through 19, begin a new paragraph and insert:

**"(j) In an appeal following the date of assessment under IC 6-1.1-2-1.5 for residential property:**

- (1) no additional information may be introduced by a county assessor in determining the appeal beyond the information:**
  - (A) used by the county assessor or third party contractor on the assessment date to determine the assessment for the given assessment year;**



- (B) that is included in the property tax statement for the given assessment year or the notice of assessment for the given assessment year; and**
- (C) that is furnished to the taxpayer for the given assessment year; and**
- (2) a county assessor shall not introduce or rely on any information not used to determine the assessment on the assessment date for the given assessment year, including any information from a third party contractor.**

**For purposes of this subsection, an appeal includes a preliminary informal meeting under section 1.2(a) of this chapter.**

SECTION 4. IC 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024, SECTION 168, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.2. (a) A county or township official who receives a written notice under section 1.1 of this chapter shall schedule, at a time during business hours that is convenient to the taxpayer, a preliminary informal meeting with the taxpayer in order to resolve the appeal. If the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor, the informal meeting must include the county auditor. At the preliminary informal meeting, in order to facilitate understanding and the resolution of disputed issues:

- (1) a county or township official;**
- (2) the county auditor, if the matter is in the discretion of the county auditor; and**
- (3) the taxpayer;**

shall exchange the information that each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the assessment or deduction. If additional information is obtained by the county or township official, the county auditor, or the taxpayer after the preliminary informal meeting and before the hearing held by the county board, the party obtaining the information shall provide the information to the other party. If the county or township official, the county auditor, or the taxpayer obtains additional information and provides the information to the other party for the first time at the hearing held by the county board, the county board, unless waived by the receiving party, shall continue the hearing until a future hearing date of the county board so that the receiving party has an opportunity to review all the information that the offering party is relying on to support the offering party's positions on the disputed issues concerning the assessment or deduction.

- (b) The official shall report on a form prescribed by the department**



of local government finance the results of the informal meeting. If the taxpayer and the official agree on the resolution of all issues in the appeal, the report shall state the agreed resolution of the matter and be signed by the official and the taxpayer. If an informal meeting is not held, or the informal meeting is unsuccessful, the official shall report those facts on the form. The official shall forward the report on the informal meeting to the county board.

(c) If the county board receives a report on the informal meeting indicating an agreed resolution of the matter, the county board shall vote to accept or deny the agreed resolution. If the county board accepts the agreed resolution, the county board shall issue a notification of final assessment determination adopting the agreed resolution and vacating the hearing if scheduled.

(d) The county board, upon receipt of a written notice under section 1.1 of this chapter, shall hold a hearing on the appeal not later than one hundred eighty (180) days after the filing date of the written notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer, the county or township official with whom the taxpayer filed the written notice, and the county auditor. If the county board has notice that the taxpayer is represented by a third person, any hearing notice shall be mailed to the representative.

(e) If good cause is shown, the county board shall grant a request for continuance filed in writing at least ten (10) days before the hearing, and reschedule the hearing under subsection (d).

(f) A taxpayer may withdraw an appeal by filing a written request at least ten (10) days before the hearing. The county board shall issue a notification of final assessment determination indicating the withdrawal and no change in the assessment. A withdrawal waives a taxpayer's right to appeal to the Indiana board.

(g) The county board shall determine an appeal without a hearing if requested by the taxpayer in writing at least twenty (20) days before the hearing.

(h) If a taxpayer appeals the assessment of tangible property under section 1.1 of this chapter, the taxpayer is not required to have an appraisal of the property in order to initiate the appeal or prosecute the appeal. If the taxpayer presents an appraisal to the county board that:

- (1) is prepared by a certified appraiser in compliance with the Uniform Standards of Professional Appraisal Practice to determine the market value in use;
- (2) is addressed to the property owner or the assessor's office;
- (3) is commissioned for the purpose of the assessment appeal; and



(4) has an effective date that is the same date as the date of the assessment that is the subject of the appeal; the value of the property contained in the appraisal is presumed to be correct. If the county board disagrees with the taxpayer's appraisal, the county board may seek review of the appraisal by a third party independent certified appraiser or obtain an independent appraisal report conducted by a certified appraiser in compliance with the Uniform Standards of Professional Appraisal Practice. If the county board's appraisal differs from the taxpayer's appraisal, the county board shall weigh the evidence and determine the true tax value of the property based on the totality of the probative evidence before the county board. The county board's determination of the property's true tax value may be higher or lower than the assessment but may not be lower than the lowest appraisal presented to or obtained by the county board, or higher than the highest appraisal presented to or obtained by the county board. After the assignment of value, the parties shall retain their rights to appeal the assessment or assessments to the Indiana board, which must hear the appeal *de novo*.

(i) At a hearing under subsection (d), the taxpayer shall have the opportunity to present testimony and evidence regarding the matters on appeal. If the matters on appeal are in the discretion of the county auditor, the county auditor or the county auditor's representative shall attend the hearing. A county or township official, or the county auditor or the county auditor's representative, shall have an opportunity to present testimony and evidence regarding the matters on appeal. The county board may adjourn and continue the hearing to a later date in order to make a physical inspection or consider the evidence presented. **However, the county board or assessing official shall not enter a property to conduct a physical inspection without first receiving the permission of the taxpayer to enter the property to make the physical inspection. Notwithstanding any other provision to the contrary, the county board shall not issue an order (including an order issued under 52 IAC 4-8-3) authorizing entry onto a taxpayer's property without the taxpayer's permission.**

(j) The county board shall determine the assessment by motion and majority vote. Except as provided in subsection (m), a county board may, based on the evidence before it, increase an assessment. The county board shall issue a written decision. Written notice of the decision shall be given to the township official, county official, county auditor, and the taxpayer.

(k) If more than one hundred eighty (180) days have passed since the date the notice of appeal was filed, and the county board has not



issued a determination, a taxpayer may initiate any appeal with the Indiana board of tax review under section 3 of this chapter.

(l) The county assessor may assess a penalty of fifty dollars (\$50) against the taxpayer if the taxpayer or representative fails to appear at a hearing under subsection (d) and, under subsection (e), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without a hearing, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(m) The determination of an appealed assessed value of tangible property by a county or township official resulting from an informal meeting under subsection (a), or by a county board resulting from an appeal hearing under subsection (d), may be less than or equal to the tangible property's original appealed assessed value at issue, but may not exceed the original appealed assessed value at issue. However, an increase in assessed value that is attributable to substantial renovation, new improvements, zoning change, or use change is excluded from the limitation under this subsection.

SECTION 5. IC 6-1.1-15-4, AS AMENDED BY P.L.230-2025, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors related to a claim under section 1.1 of this chapter that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. **However, the Indiana board shall not enter a property to conduct a site inspection of the property without first receiving the permission of the taxpayer to enter the property to make the site inspection. Notwithstanding any other provision to the contrary, the Indiana board shall not issue an order (including an order issued under 52 IAC 4-8-3) authorizing entry onto a taxpayer's property without the taxpayer's permission.** The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the parties or a party's representative. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor,



the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 of the county in which the property is located. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property that is the subject of the appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall serve a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the parties and any entity that filed an amicus curiae brief, or their representatives:

- (1) notice of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) The Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board.

(f) The Indiana board shall issue a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board. The board may not extend the date by more than one hundred eighty (180) days.

(g) The time periods described in subsections (e) and (f) do not include any period of time that is attributable to a party's:

- (1) request for a continuance, stay, extension, or summary disposition;
- (2) consent to a case management order, stipulated record, or proposed hearing date;
- (3) failure to comply with the board's orders or rules; or
- (4) waiver of a deadline.

(h) If the Indiana board fails to take action required under subsection (e) or (f), the entity that initiated the petition may:

- (1) take no action and wait for the Indiana board to hear the matter and issue a final determination; or



(2) petition for judicial review under section 5 of this chapter.

(i) This subsection applies when the board has not held a hearing.

A person may not seek judicial review under subsection (h)(2) until:

(1) the person requests a hearing in writing; and

(2) sixty (60) days have passed after the person requests a hearing under subdivision (1) and the matter has not been heard or otherwise extended under subsection (g).

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

(1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

(1) order that a final determination under this subsection has no



precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section electronically, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

SECTION 6. IC 6-1.1-15-6, AS AMENDED BY P.L.121-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) Except with respect to a petition filed under section 5(g) of this chapter, if a petition for judicial review is initiated by a person under section 5 of this chapter, the Indiana board shall prepare a certified record of the proceedings related to the petition. The Indiana board shall file a notice of completion with the clerk of the tax court within forty-five (45) days after the filing of the petition indicating that the certified record of the proceedings is complete. If the Indiana board is unable to timely complete the Indiana board's preparation of the certified record of proceedings, the Indiana board shall file a statement with the clerk of the tax court providing the reasons for the delay and the date the Indiana board will complete the preparation. If the reasons for the delay are due to circumstances within the Indiana board's control, the tax court may issue a revised due date for the Indiana board to file the notice of completion. If the reasons for the delay are due to circumstances within the control of the petitioner, the case may be subject to dismissal.

(b) The record for judicial review required under subsection (a) must include the following documents and items:

- (1) Copies of all papers submitted to the Indiana board during the course of the action and copies of all papers provided to the parties by the Indiana board. For purposes of this subdivision, the term "papers" includes, without limitation, all notices, petitions, motions, pleadings, orders, orders on rehearing, briefs, requests, intermediate rulings, photographs, and other written documents.
- (2) Evidence received or considered by the Indiana board.
- (3) A statement of whether a site inspection was conducted; and,



if a site inspection was conducted, either:

- (A) a summary report of the site inspection; or
- (B) a videotape transcript of the site inspection;
- (4) (3) A statement of matters officially noticed.
- (5) (4) Proffers of proof and objections and rulings on them.
- (6) (5) Copies of proposed findings, requested orders, and exceptions.
- (7) (6) Either:

- (A) a transcription of the audio tape of the hearing; or
- (B) a transcript of the hearing prepared by a court reporter.

Copies of exhibits that, because of their nature, cannot be incorporated into the certified record must be kept by the Indiana board until the appeal is finally terminated. However, this evidence must be briefly named and identified in the transcript of the evidence and proceedings.

(c) Except with respect to a petition filed under section 5(g) of this chapter, if the tax court judge finds that:

- (1) a report of all or a part of the evidence or proceedings at a hearing conducted by the Indiana board was not made; or
- (2) a transcript is unavailable;

a party to the appeal initiated under section 5 of this chapter may, at the discretion of the tax court judge, prepare a statement of the evidence or proceedings. The statement must be submitted to the tax court and also must be served on all other parties. A party to the proceeding may serve objections or prepare amendments to the statement not later than ten (10) days after service.

SECTION 4. IC 6-1.1-15-17.3, AS AMENDED BY P.L.178-2021, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17.3. (a) As used in this section, "tax official" means:

- (1) a township assessor;
- (2) a county assessor;
- (3) a county auditor;
- (4) a county treasurer;
- (5) a member of a county board; or
- (6) any employee, contract employee, or independent contractor of an individual described in subdivisions (1) through (5).

(b) Except as provided in subsection (c), a tax official in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county board of that county or the Indiana board. The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.



(c) Subsection (b) does not:

- (1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or
- (2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

- (1) the appeal involves the assessment of property located in:
  - (A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or
  - (B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and
- (2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.

The prohibition under this subsection applies regardless of whether the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual.

(e) The department shall prepare and make available to taxpayers a power of attorney form that allows the owner of property that is the subject of an appeal under this article to appoint a relative (as defined in IC 2-2.2-1-17) for specific assessment years to represent the owner concerning the appeal before the county board or the department of local government finance. A relative who is appointed by the owner of the property under this subsection:

- (1) may represent the owner before the county board or the department of local government finance but not the Indiana board



concerning the appeal; and

(2) is not required to be certified as a tax representative in order to represent the owner concerning the appeal.

(f) Notwithstanding any other law, but subject to subsections (b) and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax representative of any taxpayer concerning property subject to property taxes in the county:

(1) before the county board of that county, if:

(A) the individual is certified as a level two assessor-appraiser under IC 6-1.1-35.5; and

(B) the taxpayer ~~authorizes~~ **has provided written authorization, which may not be electronic and may not be effective for more than one (1) year, to the individual to serve as the taxpayer's tax representative on a form that:** is:

(i) **is prepared by the department of local government finance; and**

(ii) **contains an attestation that the taxpayer has provided written authorization for the individual designated to serve as the taxpayer's tax representative; and**

(iii) **is submitted with the taxpayer's notice to initiate an appeal; or**

(2) before the county board of that county or the Indiana board, if:

(A) the individual is certified as a level three assessor-appraiser under IC 6-1.1-35.5; and

(B) **the taxpayer has provided written authorization, which may not be electronic and may not be effective for more than one (1) year, to the individual to serve as the taxpayer's tax representative on a form that:**

(i) **is prepared by the department of local government finance;**

(ii) **contains an attestation that the taxpayer has provided written authorization for the individual designated to serve as the taxpayer's tax representative; and**

(iii) **is submitted with the taxpayer's notice to initiate an appeal.**

**The taxpayer must also have a signed agreement with the individual designated to serve as the taxpayer's tax representative which must be attested to by the taxpayer as required under subdivisions (1) and (2).**

SECTION 5. IC 6-1.1-15-20, AS ADDED BY P.L.174-2022,

SB 163—LS 6760/DI 120



SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. (a) In an appeal under this chapter, ~~except as provided in subsection (b), the assessment as last determined by an assessing official or the county board is presumed to be equal to the property's true tax value until rebutted by evidence presented by the parties.~~

~~(b) If a property's assessment increased more than five percent (5%) over the property's assessment for the prior tax year, then the assessment is no longer presumed to be equal to the property's true tax value, and the assessing official has the burden of proof.~~

~~(c) (b) For purposes of this chapter, an assessment for a prior tax year means the final value:~~

- ~~(1) as last corrected by an assessing official;~~
- ~~(2) as stipulated or settled by the taxpayer and the assessing official; or~~
- ~~(3) as determined by a reviewing authority.~~

~~(d) Subsection (b) does not apply if the increase in the assessment on appeal is based on:~~

- ~~(1) substantial renovations or new improvements;~~
- ~~(2) zoning; or~~
- ~~(3) uses;~~

~~that were not considered in the assessment for the prior tax year.~~

~~(e) (c) Both parties in an appeal under this chapter may present evidence of the true tax value of the property, seeking to decrease or increase the assessment.~~

~~(f) (d) In an appeal under this chapter, the Indiana board shall, as trier of fact, weigh the evidence and decide the true tax value of the property as compelled by the totality of the probative evidence before it. The Indiana board's determination of the property's true tax value may be higher or lower than the assessment or the value proposed by a party or witness. If the totality of the evidence presented to the Indiana board is insufficient to determine the property's true tax value in an appeal governed by subsection (a), then the property's assessment is presumed to be equal to the property's true tax value. If the totality of the evidence presented to the Indiana board is insufficient to determine the property's true tax value in an appeal, governed by subsection (b), then the property's prior year assessment is presumed to be equal to the property's true tax value.~~

~~(g) (e) The Indiana board shall hear its matters without regard to motions related to notice pleading or judgments on the evidence.~~

~~(h) This section applies only to appeals filed after the effective date of this section as added by HEA 1260-2022.".~~



Page 7, delete lines 29 through 32, begin a new paragraph and insert:

**"Sec. 1. As used in this chapter, "first time home buyer" means an individual who is buying a home in Indiana for the first time and who has not had an ownership interest in a home at any time preceding the date on which the individual purchases a home. The term includes a married couple if one (1) spouse satisfies the definition set forth in this section."**

Page 13, between lines 36 and 37, begin a new paragraph and insert:

**"SECTION 18. IC 36-2-15-12 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. A county assessor shall not enter a property to conduct a physical inspection of a property without first receiving the permission of the property owner to enter the property to make the physical inspection. Notwithstanding any other provision to the contrary, a county property tax assessment board of appeals or the Indiana board of tax review shall not issue an order (including an order issued under 52 IAC 4-8-3) authorizing entry onto a taxpayer's property without the property owner's permission."**

Page 14, between lines 11 and 12, begin a new paragraph and insert:

**"SECTION 15. [EFFECTIVE UPON PASSAGE] (a) The department of local government finance shall prepare a report regarding the creation of a standard Internet user portal through which taxpayers may make property tax payments on at least a monthly basis by means of an electronic funds transfer. The report must contain the following information:**

- (1) The number of counties that allow monthly payments and if the payments are made by an electronic funds transfer.**
- (2) The cost to the county to purchase the software necessary to create the portal.**
- (3) Whether the county charges the user a fee.**
- (4) The percentage of taxpayers that pay property taxes on a monthly basis.**
- (5) How the county confirms that the property taxes are paid timely.**

**In compiling the report, the department of local government finance shall also solicit bids from at least three (3) vendors to obtain estimates of the cost to the department of local government finance to purchase the software needed to allow for monthly payments and if there would be an additional cost for a county to obtain a license to use the software.**



**(b) The department of local government finance shall present the report prepared under subsection (a) to the interim study committee on fiscal policy on or before November 1, 2026.**

**(c) This SECTION expires July 1, 2027.**

**SECTION 16. [EFFECTIVE UPON PASSAGE](a) IC 6-1.1-15-20, as amended by this act, applies as follows:**

**(1) To an appeal filed under IC 6-1.1-15 on or after the effective date of this act.**

**(2) To an appeal filed under IC 6-1.1-15 before the effective date of this act that is pending on the effective date of this act.**

**(b) This SECTION expires December 31, 2028."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 163 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

