



February 17, 2026

ENGROSSED SENATE BILL No. 163

DIGEST OF SB 163 (Updated February 16, 2026 6:23 pm - DI 134)

Citations Affected: IC 6-1.1; IC 6-3.1; noncode.

Synopsis: Various property tax matters. Provides that a 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. Provides that under specific circumstances, that an individual may serve as a tax representative of any taxpayer concerning property subject to property taxes. Changes the expiration date for the county option circuit breaker tax credit. Describes elements that must be included in a report that must be prepared by the department of local government finance and presented to an interim study committee regarding automated valuation systems.

Effective: Upon passage; July 1, 2026.

**Rogers, Buchanan, Holdman,
Doriot, Baldwin, Qaddoura,
Randolph Lonnie M, Pol Jr., Gaskill,
Niemeyer, Walker K, Buck**
(HOUSE SPONSORS — SNOW, O'BRIEN, MILLER D)

January 5, 2026, read first time and referred to Committee on Tax and Fiscal Policy.
January 20, 2026, amended, reported favorably — Do Pass.
January 27, 2026, read second time, amended, ordered engrossed.
January 28, 2026, engrossed. Read third time, passed. Yeas 48, nays 0.

HOUSE ACTION

February 2, 2026, read first time and referred to Committee on Ways and Means.
February 17, 2026, amended, reported — Do Pass.

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February 17, 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.

ENGROSSED SENATE BILL No. 163

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 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024,
2 SECTION 168, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE UPON PASSAGE]: Sec. 1.2. (a) A county or township
4 official who receives a written notice under section 1.1 of this chapter
5 shall schedule, at a time during business hours that is convenient to the
6 taxpayer, a preliminary informal meeting with the taxpayer in order to
7 resolve the appeal. If the taxpayer raises a claim regarding a matter that
8 is in the discretion of the county auditor, the informal meeting must
9 include the county auditor. At the preliminary informal meeting, in
10 order to facilitate understanding and the resolution of disputed issues:
11 (1) a county or township official;
12 (2) the county auditor, if the matter is in the discretion of the
13 county auditor; and
14 (3) the taxpayer;
15 shall exchange the information that each party is relying on at the time
16 of the preliminary informal meeting to support the party's respective
17 position on each disputed issue concerning the assessment or

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1 deduction. If additional information is obtained by the county or
2 township official, the county auditor, or the taxpayer after the
3 preliminary informal meeting and before the hearing held by the county
4 board, the party obtaining the information shall provide the information
5 to the other party. If the county or township official, the county auditor,
6 or the taxpayer obtains additional information and provides the
7 information to the other party for the first time at the hearing held by
8 the county board, the county board, unless waived by the receiving
9 party, shall continue the hearing until a future hearing date of the
10 county board so that the receiving party has an opportunity to review
11 all the information that the offering party is relying on to support the
12 offering party's positions on the disputed issues concerning the
13 assessment or deduction.

14 (b) The official shall report on a form prescribed by the department
15 of local government finance the results of the informal meeting. If the
16 taxpayer and the official agree on the resolution of all issues in the
17 appeal, the report shall state the agreed resolution of the matter and be
18 signed by the official and the taxpayer. If an informal meeting is not
19 held, or the informal meeting is unsuccessful, the official shall report
20 those facts on the form. The official shall forward the report on the
21 informal meeting to the county board.

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

28 (d) The county board, upon receipt of a written notice under section
29 1.1 of this chapter, shall hold a hearing on the appeal not later than one
30 hundred eighty (180) days after the filing date of the written notice.
31 The county board shall, by mail, give at least thirty (30) days notice of
32 the date, time, and place fixed for the hearing to the taxpayer, the
33 county or township official with whom the taxpayer filed the written
34 notice, and the county auditor. If the county board has notice that the
35 taxpayer is represented by a third person, any hearing notice shall be
36 mailed to the representative.

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

40 (f) A taxpayer may withdraw an appeal by filing a written request
41 at least ten (10) days before the hearing. The county board shall issue
42 a notification of final assessment determination indicating the



1 withdrawal and no change in the assessment. A withdrawal waives a
2 taxpayer's right to appeal to the Indiana board.

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

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

10 (1) is prepared by a certified appraiser in compliance with the
11 Uniform Standards of Professional Appraisal Practice to
12 determine the market value in use;

13 (2) is addressed to the property owner or the assessor's office;

14 (3) is commissioned for the purpose of the assessment appeal; and

15 (4) has an effective date that is the same date as the date of the
16 assessment that is the subject of the appeal;

17 the value of the property contained in the appraisal is presumed to be
18 correct. If the county board disagrees with the taxpayer's appraisal, the
19 county board may seek review of the appraisal by a third party
20 independent certified appraiser or obtain an independent appraisal
21 report conducted by a certified appraiser in compliance with the
22 Uniform Standards of Professional Appraisal Practice. If the county
23 board's appraisal differs from the taxpayer's appraisal, the county board
24 shall weigh the evidence and determine the true tax value of the
25 property based on the totality of the probative evidence before the
26 county board. The county board's determination of the property's true
27 tax value may be higher or lower than the assessment but may not be
28 lower than the lowest appraisal presented to or obtained by the county
29 board, or higher than the highest appraisal presented to or obtained by
30 the county board. After the assignment of value, the parties shall retain
31 their rights to appeal the assessment or assessments to the Indiana
32 board, which must hear the appeal de novo.

33 (i) At a hearing under subsection (d), the taxpayer shall have the
34 opportunity to present testimony and evidence regarding the matters on
35 appeal. If the matters on appeal are in the discretion of the county
36 auditor, the county auditor or the county auditor's representative shall
37 attend the hearing. A county or township official, or the county auditor
38 or the county auditor's representative, shall have an opportunity to
39 present testimony and evidence regarding the matters on appeal. The
40 county board may adjourn and continue the hearing to a later date in
41 order to make a physical inspection or consider the evidence presented.

42 **However, the county board or assessing official shall not enter a**



1 **property to conduct a physical inspection without first receiving**
 2 **the permission of the taxpayer to enter the property to make the**
 3 **physical inspection. Notwithstanding any other provision to the**
 4 **contrary, the county board shall not issue an order (including an**
 5 **order issued under 52 IAC 4-8-3) authorizing entry onto a**
 6 **taxpayer's property without the taxpayer's permission.**

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

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

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

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

35 SECTION 2. IC 6-1.1-15-17.3, AS AMENDED BY P.L.178-2021,
 36 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 UPON PASSAGE]: Sec. 17.3. (a) As used in this section, "tax official"
 38 means:

- 39 (1) a township assessor;
 40 (2) a county assessor;
 41 (3) a county auditor;
 42 (4) a county treasurer;

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- 1 (5) a member of a county board; or
 2 (6) any employee, contract employee, or independent contractor
 3 of an individual described in subdivisions (1) through (5).
 4 (b) Except as provided in subsection (c), a tax official in a county
 5 may not serve as a tax representative of any taxpayer with respect to
 6 property subject to property taxes in the county before the county board
 7 of that county or the Indiana board. The prohibition under this
 8 subsection applies regardless of whether or not the individual receives
 9 any compensation for the representation or assistance.
 10 (c) Subsection (b) does not:
 11 (1) prohibit a contract employee or independent contractor of a
 12 tax official from serving as a tax representative before the county
 13 board or Indiana board for a taxpayer with respect to property
 14 subject to property taxes in the county unless the contract
 15 employee or independent contractor personally and substantially
 16 participated in the assessment of the property; or
 17 (2) prohibit an individual from appearing before the county board
 18 or Indiana board regarding property owned by the individual.
 19 (d) An individual who is a former county assessor, former township
 20 assessor, former employee or contract employee of a county assessor
 21 or township assessor, or an independent contractor formerly employed
 22 by a county assessor or township assessor may not serve as a tax
 23 representative for or otherwise assist another person in an assessment
 24 appeal before a county board or the Indiana board if:
 25 (1) the appeal involves the assessment of property located in:
 26 (A) the county in which the individual was the county assessor
 27 or was an employee, contract employee, or independent
 28 contractor of the county assessor; or
 29 (B) the township in which the individual was the township
 30 assessor or was an employee, contract employee, or
 31 independent contractor of the township assessor; and
 32 (2) while the individual was the county assessor or township
 33 assessor, was employed by or a contract employee of the county
 34 assessor or the township assessor, or was an independent
 35 contractor for the county assessor or the township assessor, the
 36 individual personally and substantially participated in the
 37 assessment of the property.
 38 The prohibition under this subsection applies regardless of whether the
 39 individual receives any compensation for the representation or
 40 assistance. However, this subsection does not prohibit an individual
 41 from appearing before the Indiana board or county board regarding
 42 property owned by the individual.



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

8 (1) may represent the owner before the county board or the
 9 department of local government finance but not the Indiana board
 10 concerning the appeal; and

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

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

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

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

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

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

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

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

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

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

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

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

41 (ii) **contains an attestation that the taxpayer has**
 42 **provided written authorization for the individual**



1 **designated to serve as the taxpayer's tax representative;**
 2 **and**
 3 **(iii) is submitted with the taxpayer's notice to initiate an**
 4 **appeal.**

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

9 SECTION 3. IC 6-1.1-49-4, AS ADDED BY P.L.95-2023,
 10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2026]: Sec. 4. (a) Subject to subsection (h), a county fiscal
 12 body may adopt an ordinance to provide a credit against a qualified
 13 individual's property tax liability as set forth in this chapter.

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

- 17 (1) all of the territory of the county; or
 18 (2) one (1) or more specific geographic territories within the
 19 county;

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

21 (c) Subject to subsection (h), an ordinance adopted under this
 22 section must:

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

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

37 (d) If a proposal is presented to the county fiscal body to adopt an
 38 ordinance under this section, the county fiscal body shall hear the
 39 proposal at a public meeting of the county fiscal body and may then
 40 vote to adopt the ordinance at the next meeting of the county fiscal
 41 body.

42 (e) The county fiscal body may rescind an ordinance adopted under



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this section.

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

(g) An ordinance adopted under this section must specify that the credit does not apply for property taxes first due and payable after ~~December 31, 2027~~. **December 31, 2028.**

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

SECTION 4. IC 6-1.1-49-11, AS ADDED BY P.L.95-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 11. This chapter expires January 1, ~~2028~~. **2029.**

SECTION 5. IC 6-3.1-35-7, AS AMENDED BY P.L.194-2023, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) An eligible applicant who wishes to obtain the state tax credit provided by this chapter for a qualified project must submit an application to the authority after June 30, 2023, and before January 1, ~~2028~~; **2033**, in the manner prescribed by the authority.

(b) An application submitted under subsection (a) must include:

- (1) the name and address of the qualified project;
- (2) the name and address of the owner of the qualified project;
- and
- (3) any other information required by the authority.

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

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

(d) If the authority approves a tax credit application for a qualified project, for each taxable year in the tax credit period the authority may approve a maximum amount of state tax credits. The maximum aggregate amount of state tax credits awarded by the authority for the state tax credit period of a qualified project is an amount that is the product of:

- (1) a percentage determined by the authority, which must be less than or equal to one hundred percent (100%); multiplied by
- (2) the anticipated aggregate federal tax credits over the credit period as defined by Section 42(f) of the Internal Revenue Code and specified in a letter issued by the authority for the qualified project under Section 42(m) of the Internal Revenue Code (annual



- 1 amount multiplied by ten (10) years).
- 2 (e) If the authority approves a tax credit application for a qualified
- 3 project, the authority shall issue an eligibility statement to the eligible
- 4 applicant. The eligibility statement must specify at least the following:
- 5 (1) A unique identification code for the eligibility statement,
- 6 determined by the authority.
- 7 (2) The name of the qualified project.
- 8 (3) For each taxable year in the state tax credit period of the
- 9 qualified project, the maximum amount of state tax credit that the
- 10 authority is awarding to the eligible applicant for the qualified
- 11 project.
- 12 (f) The authority shall transmit a copy of each eligibility statement
- 13 issued under subsection (e) to the department.
- 14 SECTION 6. IC 6-3.1-35-8, AS ADDED BY P.L.137-2022,
- 15 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 16 JULY 1, 2026]: Sec. 8. (a) For each state fiscal year beginning after
- 17 June 30, 2023, and before July 1, ~~2028~~, **2033**, the aggregate amount of
- 18 state tax credits awarded by the authority under this chapter may not
- 19 exceed thirty million dollars (\$30,000,000). For purposes of calculating
- 20 the aggregate state tax credit limit for a state fiscal year, the amounts
- 21 awarded by the authority are considered to be awarded in the year the
- 22 award is made to the state tax credit recipient by the authority,
- 23 notwithstanding the fact that the awarded state tax credit is to be
- 24 claimed over the state tax credit period.
- 25 (b) To the extent that the tax credit applications requesting state tax
- 26 credits exceed the amount of available state tax credits in a year, or the
- 27 authority reasonably anticipates that the requests will exceed the state
- 28 fiscal year limitation established in subsection (a), the authority may
- 29 allocate the state tax credits in a manner that furthers the mission and
- 30 purpose of the authority and otherwise promotes the establishment of
- 31 qualified projects.
- 32 SECTION 7. IC 6-3.1-35-12, AS ADDED BY P.L.137-2022,
- 33 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 34 JULY 1, 2026]: Sec. 12. This chapter expires July 1, ~~2028~~: **2033**.
- 35 SECTION 8. [EFFECTIVE UPON PASSAGE] **(a) As used in this**
- 36 **SECTION, "automated valuation system" means a centralized**
- 37 **system of automated valuation models and algorithms that may be**
- 38 **applied to homestead and residential property valuation.**
- 39 **(b) As used in this SECTION, "homestead" refers to a**
- 40 **homestead that qualifies for a standard deduction under**
- 41 **IC 6-1.1-12-37.**
- 42 **(c) As used in this SECTION, "residential property" has the**



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meaning set forth in IC 6-1.1-20.6-4.

(d) The department of local government finance shall prepare a report regarding the creation of an automated valuation system for local assessors to use in the state for the assessment of homestead and residential property values. The report must include the following information:

- (1) A description of how automated valuation systems work.
- (2) A review of existing literature on the use of automated valuation systems in the assessment of property.
- (3) A review of how automated valuation systems are used in other states.
- (4) Any other topics the department of local government finance considers relevant.

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

(f) This SECTION expires July 1, 2027.

SECTION 9. [EFFECTIVE UPON PASSAGE] (a) The department of local government finance shall prepare a report regarding county and electronic Internet payment systems with which taxpayers may make property tax payments. 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 allow monthly payments by an electronic funds transfer.
- (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.

(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 10. [EFFECTIVE UPON PASSAGE] (a) The department of local government finance shall prepare a report for the interim study committee on fiscal policy that identifies alternatives to:

- (1) the annual adjustment or trending process; and
- (2) the use of cost tables;

in property assessment under current law.



1 **(b) The department of local government finance shall present**
2 **the report prepared under subsection (a) to the interim study**
3 **committee on fiscal policy on or before November 1, 2026.**
4 **(c) This SECTION expires July 1, 2027.**
5 **SECTION 11. 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;

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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

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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

~~(ii)~~ **(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,



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.

SENATE MOTION

Mr. President: I move that Senate Bill 163 be amended to read as follows:

Page 4, delete lines 16 through 42.

Page 5, delete lines 1 through 18.

Page 16, line 41, delete "may not be electronic" and insert "**may be by electronic means**".

Page 17, line 14, delete "may not be electronic" and insert "**may be by electronic means**".

Page 17, delete lines 29 through 42.

Page 18, delete lines 1 through 29.

Page 27, delete lines 18 through 24, begin a new paragraph and insert:

"SECTION 18. [EFFECTIVE UPON PASSAGE] (a) The department of local government finance shall prepare a report for the interim study committee on fiscal policy that identifies alternatives to:

(1) the annual adjustment or trending process; and

(2) the use of cost tables;

in property assessment under current law.

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(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."

Renumber all SECTIONS consecutively.

(Reference is to SB 163 as printed January 21, 2026.)

ROGERS

COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 163, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 17.

Delete pages 2 through 5.

Page 6, delete lines 1 through 37.

Page 10, delete lines 5 through 42.

Delete pages 11 through 13.

Page 14, delete lines 1 through 9.

Page 16, line 28, reset in roman "(h)".

Page 16, line 28, delete "(g)".

Page 16, line 38, reset in roman "(h)".

Page 16, line 38, delete "(g)".

Page 17, reset in roman lines 21 and 22.

Page 17, line 23, after "2027." insert "**December 31, 2028.**".

Page 17, line 24, reset in roman "(h)".

Page 17, line 24, delete "(g)".

Page 17, delete lines 28 through 42, begin a new paragraph and insert:

"SECTION 9. IC 6-1.1-49-11, AS ADDED BY P.L.95-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 11. This chapter expires January 1, ~~2028~~: **2029.**".

Delete pages 18 through 21.

Page 22, delete lines 1 through 17.

Page 23, delete lines 37 through 41.

Page 24, delete lines 3 through 13.

Page 24, line 26, after "values." insert "**The report must include the following information:**

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- (1) A description of how automated valuation systems work.
- (2) A review of existing literature on the use of automated valuation systems in the assessment of property.
- (3) A review of how automated valuation systems are used in other states.
- (4) Any other topics the department of local government finance considers relevant."

Page 24, line 33, delete "the creation of a standard Internet user portal through" and insert "**county and electronic Internet payment systems with**".

Page 24, line 34, delete "on at least a" and insert ".".

Page 24, line 35, delete "monthly basis by means of an electronic funds transfer."

Page 24, line 39, delete "purchase the software necessary" and insert "**allow monthly payments by an electronic funds transfer**".

Page 24, delete line 40.

Page 25, delete lines 4 through 9.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 163 as reprinted January 28, 2026.)

THOMPSON

Committee Vote: yeas 22, nays 0.

