
SENATE BILL No. 163

AM016307 has been incorporated into introduced printing.

Synopsis: Various property tax matters.

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Introduced

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

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**

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1 **first receiving the permission of the owner or occupant to enter the**
 2 **building or structure. Notwithstanding any other provision to the**
 3 **contrary, a county property tax assessment board of appeals or the**
 4 **Indiana board of tax review 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 owner's or occupant's permission.**

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

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

41 on the date the statement required by section 15 of this chapter
 42 is filed.



4 (1) the individual satisfied the requirements of subsection (a)(1)
5 through (a)(4) at the time of death; or

6 (2) the individual:

7 (A) was killed in action;

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

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

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

25 (1) January 1, 2017, January 1, 2018, and January 1, 2019,
26 assessment dates, the assessed value limit for purposes of
27 subsection (c) is one hundred seventy-five thousand dollars
28 (\$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

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

40 (e) An individual who has sold real property, a mobile home not
41 assessed as real property, or a manufactured home not assessed as real

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1 property to another person under a contract that provides that the
 2 contract buyer is to pay the property taxes on the real property, mobile
 3 home, or manufactured home may not claim the deduction provided
 4 under this section against that real property, mobile home, or
 5 manufactured home.

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

12 (1) December 31, 2019; or

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

20 SECTION 3. IC 6-1.1-15-1.1, AS AMENDED BY P.L.9-2024,
 21 SECTION 167, IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE UPON PASSAGE]: Sec. 1.1. (a) A taxpayer may appeal
 23 an assessment of a taxpayer's tangible property by filing a notice in
 24 writing with the township assessor, or the county assessor if the
 25 township is not served by a township assessor. Except as provided in
 26 subsections (e) and (h), an appeal under this section may raise any
 27 claim of an error related to the following:

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

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

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



1 (1) For assessments before January 1, 2019, the earlier of:
2 (A) forty-five (45) days after the date on which the notice of
3 assessment is mailed by the county; or
4 (B) forty-five (45) days after the date on which the tax
5 statement is mailed by the county treasurer, regardless of
6 whether the assessing official changes the taxpayer's
7 assessment.

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

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

19 A taxpayer may appeal an error in the assessment under subsection
20 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after
21 the taxes were first due.
22 (c) Except as provided in subsection (d), an appeal under this
23 section applies only to the tax year corresponding to the tax statement
24 or other notice of action.
25 (d) An appeal under this section applies to a prior tax year if a
26 county official took action regarding a prior tax year, and such action
27 is reflected for the first time in the tax statement. A taxpayer who has
28 timely filed a written notice of appeal under this section may be
29 required to file a petition for each tax year, and each petition filed later
30 must be considered timely.
31 (e) A taxpayer may not appeal under this section any claim of error
32 related to the following:
33 (1) The denial of a deduction, exemption, abatement, or credit if
34 the authority to approve or deny is not vested in the county
35 board, county auditor, county assessor, or township assessor.
36 (2) The calculation of interest and penalties.
37 (3) A matter under subsection (a) if a separate appeal or review
38 process is statutorily prescribed.
39 However, a claim may be raised under this section regarding the
40 omission or application of a deduction approved by an authority other
41 than the county board, county auditor, county assessor, or township

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1 assessor.

2 (f) The filing of a written notice under this section constitutes a
 3 request by the taxpayer for a preliminary informal meeting with the
 4 township assessor, or the county assessor if the township is not served
 5 by a township assessor.

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

8 (1) the county board; and

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

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

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

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

16 (3) any tax imposed by a political subdivision other than a
 17 property tax.

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

26 **(j) A county assessor who uses the contract services of a**
 27 **professional appraiser under IC 6-1.1-4-18.5 for assessment or**
 28 **reassessment purposes may not, anytime after the real property**
 29 **assessment date under IC 6-1.1-2-1.5 for the given assessment year,**
 30 **request, receive, consider, or use any additional advisory**
 31 **information provided to the county assessor from the professional**
 32 **appraiser for the purposes of a property tax appeal under this**
 33 **chapter, including a preliminary informal meeting under section**
 34 **1.2(a) of this chapter.**

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



1 include the county auditor. At the preliminary informal meeting, in
2 order to facilitate understanding and the resolution of disputed issues:

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

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

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

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

37 (d) The county board, upon receipt of a written notice under
38 section 1.1 of this chapter, shall hold a hearing on the appeal not later
39 than one hundred eighty (180) days after the filing date of the written
40 notice. The county board shall, by mail, give at least thirty (30) days
41 notice of the date, time, and place fixed for the hearing to the taxpayer,



1 the county or township official with whom the taxpayer filed the
2 written notice, and the county auditor. If the county board has notice
3 that the taxpayer is represented by a third person, any hearing notice
4 shall be mailed to the representative.

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

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

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

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

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

23 (2) is addressed to the property owner or the assessor's office;
24 (3) is commissioned for the purpose of the assessment appeal;
25 and

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

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



1 their rights to appeal the assessment or assessments to the Indiana
 2 board, which must hear the appeal de novo.

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

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

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

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

38 (m) The determination of an appealed assessed value of tangible
 39 property by a county or township official resulting from an informal
 40 meeting under subsection (a), or by a county board resulting from an
 41 appeal hearing under subsection (d), may be less than or equal to the
 42 tangible property's original appealed assessed value at issue, but may



1 not exceed the original appealed assessed value at issue. However, an
 2 increase in assessed value that is attributable to substantial renovation,
 3 new improvements, zoning change, or use change is excluded from the
 4 limitation under this subsection.

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

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

35 (c) If a petition for review does not comply with the Indiana
 36 board's instructions for completing the form prescribed under section
 37 3 of this chapter, the Indiana board shall serve a notice describing the
 38 defect in the petition. The petitioner then has thirty (30) days from the
 39 date on the notice to cure the defect and file a corrected petition. The
 40 Indiana board shall deny a corrected petition for review if it does not
 41 substantially comply with the Indiana board's instructions for
 42 completing the form prescribed under section 3 of this chapter.



3 (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.

9 (f) The Indiana board shall issue a determination not later than the
10 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.

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

17 (1) request for a continuance, stay, extension, or summary
18 disposition;

19 (2) consent to a case management order, stipulated record, or
20 proposed hearing date;

21 (3) failure to comply with the board's orders or rules; or
22 (4) waiver of a deadline.

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

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

27 (2) petition for judicial review under section 5 of this chapter.
28 (i) This subsection applies when the board has not held a hearing.

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

30 (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).

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

41 (k) The Indiana board may limit the scope of the appeal to the

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

8 (l) The Indiana board may require the parties to the appeal:
 9 (1) to file not more than five (5) business days before the date of
 10 the hearing required under subsection (a) documentary evidence
 11 or summaries of statements of testimonial evidence; and
 12 (2) to file not more than fifteen (15) business days before the
 13 date of the hearing required under subsection (a) lists of
 14 witnesses and exhibits to be introduced at the hearing.

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

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

27 (1) order that a final determination under this subsection has no
 28 precedential value; or
 29 (2) specify a limited precedential value of a final determination
 30 under this subsection.

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

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



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

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

21 (1) Copies of all papers submitted to the Indiana board during
 22 the course of the action and copies of all papers provided to the
 23 parties by the Indiana board. For purposes of this subdivision,
 24 the term "papers" includes, without limitation, all notices,
 25 petitions, motions, pleadings, orders, orders on rehearing, briefs,
 26 requests, intermediate rulings, photographs, and other written
 27 documents.
 28 (2) Evidence received or considered by the Indiana board.
 29 (3) ~~A statement of whether a site inspection was conducted; and, if a site inspection was conducted; either:~~
 30 (A) a summary report of the site inspection; or
 31 (B) a videotape transcript of the site inspection.
 32 (4) (3) A statement of matters officially noticed.
 33 (5) (4) Proffers of proof and objections and rulings on them.
 34 (6) (5) Copies of proposed findings, requested orders, and
 35 exceptions.
 36 (7) (6) Either:
 37 (A) a transcription of the audio tape of the hearing; or
 38 (B) a transcript of the hearing prepared by a court reporter.
 39 Copies of exhibits that, because of their nature, cannot be incorporated
 40 into the certified record must be kept by the Indiana board until the
 41



1 appeal is finally terminated. However, this evidence must be briefly
 2 named and identified in the transcript of the evidence and proceedings.

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 7. IC 6-1.1-30-21 IS ADDED TO THE INDIANA
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
 16 [EFFECTIVE UPON PASSAGE]: Sec. 21. (a) **The department shall**
 17 **develop and provide to each county a standard Internet user portal**
 18 **through which taxpayers may make property tax payments on at**
 19 **least a monthly basis by electronic payment (as defined in**
 20 **IC 5-27-2-3) to the county treasurer.**

21 (b) **The department shall make the portal available to each**
 22 **county treasurer not later than December 31, 2026.**

23 (c) **After December 31, 2026, each county treasurer shall**
 24 **maintain on the treasurer's website and make available for**
 25 **taxpayer use the portal described in subsection (a).**

26 SECTION 8. IC 6-1.1-49-4, AS ADDED BY P.L.95-2023,
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2026]: Sec. 4. (a) Subject to subsection (h), (g), a county fiscal
 29 body may adopt an ordinance to provide a credit against a qualified
 30 individual's property tax liability as set forth in this chapter.

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

34 (1) all of the territory of the county; or
 35 (2) one (1) or more specific geographic territories within the
 36 county;

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

38 (c) Subject to subsection (h), (g), an ordinance adopted under this
 39 section must:

40 (1) include a boundary description of the neighborhood
 41 enhancement district or districts to which the ordinance applies;
 42 (2) specify the income thresholds for a qualified individual under



1 section 3(5)(A) and 3(5)(B) of this chapter, if any; and
2 (3) specify the percentage of increase on a qualified individual's
3 property tax liability in a particular year compared to the prior
4 year that is to be used in determining the amount of the county
5 option circuit breaker tax credit calculated under section 7(2)(B)
6 of this chapter. The percentage must be at least two percent (2%)
7 but not more than five percent (5%).

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

19 (f) An ordinance adopted under this section is effective January 1
20 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.

28 SECTION 9. IC 6-1.1-49-11 IS REPEALED [EFFECTIVE JULY
29 1, 2026]. See. 11. This chapter expires January 1, 2028.

30 SECTION 10. IC 6-1.1-53 IS ADDED TO THE INDIANA CODE
31 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
32 UPON PASSAGE]:

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

35 Sec. 1. As used in this chapter, "first time home buyer" means
36 an individual who has not had an ownership interest in a home at
37 any time preceding the date on which the individual purchases a
38 home.

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



under section 3(3)(A) and 3(3)(B) of this chapter, if any;

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

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

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

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

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

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

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

Sec. 5. If a county fiscal body adopts an ordinance to either provide the credit under this chapter or rescind an ordinance previously adopted, the county fiscal body shall, not later than fifteen (15) days after the adoption of the ordinance, give notice of the adoption of the ordinance to:

- (1) the department on the form and in the manner prescribed by the department;
- (2) the county auditor;



(3) the fiscal officer of each taxing unit within each boundary to which the ordinance applies; and

(4) in the case of a county that has rescinded an ordinance under section 4(d) of this chapter, each qualified individual who has already been granted and will continue to be eligible to apply the credit to the qualified individual's property tax liability under the ordinance, notwithstanding the rescission, advising them that they will continue to be eligible to do so; including a certified copy of the adopted ordinance.

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

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

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

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

approved referer.

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

(B) the sum of:

(i) the applicable percentage under subsection (b), expressed as a decimal; plus

(ii) one (1).

However, the credit provided by this chapter shall not apply to any portion of property tax liability imposed on a qualified individual's homestead property that is used for trade or business purposes in connection with the production of income, and the qualified individual must attest to this on the application for the credit. In addition, the credit does not affect the allocation of taxes to a referendum fund.

(b) The following percentage applies under subsection



1 **(a)(2)(B)(i) depending on the number of years the credit is to be**
 2 **applied under section 4(b)(4) of this chapter:**

3 **(1) For the first calendar year that a credit is applied to the**
 4 **qualified individual's homestead property under this**
 5 **chapter, the applicable percentage under subsection**
 6 **(a)(2)(B)(i) is two percent (2%) for that calendar year.**

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

11 **(3) If a credit is applied to the qualified individual's**
 12 **homestead property under this chapter for a third calendar**
 13 **year, the applicable percentage under subsection (a)(2)(B)(i)**
 14 **is three percent (3%) for that calendar year.**

15 **(4) If a credit is applied to the qualified individual's**
 16 **homestead property under this chapter for a fourth calendar**
 17 **year, the applicable percentage under subsection (a)(2)(B)(i)**
 18 **is four percent (4%) for that calendar year.**

19 **(5) If a credit is applied to the qualified individual's**
 20 **homestead property under this chapter for a fifth calendar**
 21 **year, the applicable percentage under subsection (a)(2)(B)(i)**
 22 **is five percent (5%) for that calendar year.**

23 **Sec. 8. If the ownership of a homestead for which a qualified**
 24 **individual received a credit under this chapter changes, and the**
 25 **qualified individual no longer owns or principally resides in the**
 26 **homestead, the county auditor shall remove the designation of the**
 27 **individual as a qualified individual with respect to that homestead.**

28 **Sec. 9. The auditor of each county shall, in a particular year,**
 29 **apply a credit provided under this chapter to each qualified**
 30 **individual who received the credit in the preceding year, unless the**
 31 **county auditor determines that the individual is no longer eligible**
 32 **for the credit.**

33 **Sec. 10. (a) If a qualified individual who is receiving the credit**
 34 **provided by this chapter:**

35 **(1) knows or should have known that the individual does not**
 36 **qualify for the credit under this chapter; or**

37 **(2) changes the use of the individual's property so that part**
 38 **or all of the property no longer qualifies for the credit under**
 39 **this chapter;**

40 **the individual must file a certified statement with the county**
 41 **auditor notifying the county auditor that subdivision (1) or (2)**
 42 **applies not more than sixty (60) days after the date subdivision (1)**



1 **or (2) first applies.**

2 **(b) An individual who fails to file the statement required by**
 3 **this section is liable for any additional taxes that would have been**
 4 **due on the property if the individual had filed the statement as**
 5 **required by this section, plus a civil penalty equal to ten percent**
 6 **(10%) of the additional taxes due. The additional taxes owed plus**
 7 **the civil penalty become part of the property tax liability for**
 8 **purposes of this article.**

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

17 SECTION 11. IC 6-3.1-35-7, AS AMENDED BY P.L.194-2023,
 18 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2026]: Sec. 7. (a) An eligible applicant who wishes to obtain
 20 the state tax credit provided by this chapter for a qualified project must
 21 submit an application to the authority after June 30, 2023, and before
 22 January 1, 2028; 2033, in the manner prescribed by the authority.

23 (b) An application submitted under subsection (a) must include:
 24 (1) the name and address of the qualified project;
 25 (2) the name and address of the owner of the qualified project;
 26 and
 27 (3) any other information required by the authority.

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

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

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

41 (1) a percentage determined by the authority, which must be less
 42 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 amount multiplied by ten (10) years).

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

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

(2) The name of the qualified project.

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

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

SECTION 12. IC 6-3.1-35-8, AS ADDED BY P.L.137-2022, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 8. (a) For each state fiscal year beginning after June 30, 2023, and before July 1, 2028, 2033, the aggregate amount of state tax credits awarded by the authority under this chapter may not exceed thirty million dollars (\$30,000,000). For purposes of calculating the aggregate state tax credit limit for a state fiscal year, the amounts awarded by the authority are considered to be awarded in the year the award is made to the state tax credit recipient by the authority, notwithstanding the fact that the awarded state tax credit is to be claimed over the state tax credit period.

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

SECTION 13. IC 6-3.1-35-11, AS ADDED BY P.L.137-2022, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 11. This chapter is subject to review under IC 2-5-3.2-1 to evaluate the effectiveness of the state tax credit. ~~one (1)~~ year prior to its expiration under section 12 of this chapter.

SECTION 14. IC 6-3.1-35-12, AS ADDED BY P.L.137-2022,

2026

IN 163—LS 6760/DI 120



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2026]: Sec. 12. This chapter expires July 1, 2028. **2033.**

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

14 SECTION 16. [EFFECTIVE UPON PASSAGE] (a) As used in
15 this SECTION, "automated valuation system" means a centralized
16 system of automated valuation models and algorithms that may be
17 applied to homestead and residential property valuation.

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

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

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

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

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

31 SECTION 17. An emergency is declared for this act.

