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# SENATE BILL No. 163

AM016312 has been incorporated into January 28, 2026 printing.

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**Synopsis:** Various property tax matters.

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SB 163—LS 6760/DI 120



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Reprinted  
January 28, 2026

Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

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## SENATE BILL No. 163

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-1.1-4-15, AS AMENDED BY P.L.146-2008,  
2 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: Sec. 15. (a) If real property is subject to  
4 assessment or reassessment under this chapter, the assessor of the  
5 township in which the property is located, or the county assessor if  
6 there is no township assessor for the township, shall either appraise the  
7 property or have it appraised.  
8 (b) In order to determine the assessed value of buildings and other  
9 improvements, the township or county assessor or the assessor's  
10 authorized representative may, after first making known the assessor's  
11 or representative's intention to the owner or occupant, enter and fully  
12 examine all buildings and structures which are located within the  
13 township or county and which are subject to assessment. **However, the**  
14 **township or county assessor or the assessor's authorized**  
15 **representative shall not enter any buildings and structures without**  
16 **first receiving the permission of the owner or occupant to enter the**  
17 **building or structure. Notwithstanding any other provision to the**

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

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

18 (1) the individual served in the military or naval forces of the  
 19 United States for at least ninety (90) days;

20 (2) the individual received an honorable discharge;

21 (3) the individual either:

22 (A) has a total disability; or

23 (B) is at least sixty-two (62) years old and has a disability of  
 24 at least ten percent (10%);

25 (4) the individual's disability is evidenced by:

26 (A) a pension certificate or an award of compensation  
 27 issued by the United States Department of Veterans Affairs;  
 28 or

29 (B) a certificate of eligibility issued to the individual by the  
 30 Indiana department of veterans' affairs after the Indiana  
 31 department of veterans' affairs has determined that the  
 32 individual's disability qualifies the individual to receive a  
 33 deduction under this section; and

34 (5) the individual:

35 (A) owns the real property, mobile home, or manufactured  
 36 home; or

37 (B) is buying the real property, mobile home, or  
 38 manufactured home under contract;

39 on the date the statement required by section 15 of this chapter  
 40 is filed.

41 (b) Except as provided in subsections (c) and ~~(d)~~, **(d)(1) through**  
 42 **(d)(3)**, the surviving spouse of an individual may receive the deduction

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- 1 provided by this section if:
- 2 (1) the individual satisfied the requirements of subsection (a)(1)
- 3 through (a)(4) at the time of death; or
- 4 (2) the individual:
- 5 (A) was killed in action;
- 6 (B) died while serving on active duty in the military or
- 7 naval forces of the United States; or
- 8 (C) died while performing inactive duty training in the
- 9 military or naval forces of the United States; and
- 10 the surviving spouse satisfies the requirement of subsection (a)(5) at
- 11 the time the deduction statement is filed. The surviving spouse is
- 12 entitled to the deduction regardless of whether the property for which
- 13 the deduction is claimed was owned by the deceased veteran or the
- 14 surviving spouse before the deceased veteran's death.
- 15 (c) **This subsection applies to assessment dates before January**
- 16 **1, 2027.** Except as provided in subsection (f), no one is entitled to the
- 17 deduction provided by this section if the assessed value of the
- 18 individual's Indiana real property, Indiana mobile home not assessed as
- 19 real property, and Indiana manufactured home not assessed as real
- 20 property, as shown by the tax duplicate, exceeds the assessed value
- 21 limit specified in subsection ~~(d)~~: **(d)(1) through (d)(3).**
- 22 (d) Except as provided in subsection (f), for the:
- 23 (1) January 1, 2017, January 1, 2018, and January 1, 2019,
- 24 assessment dates, the assessed value limit for purposes of
- 25 subsection (c) is one hundred seventy-five thousand dollars
- 26 (\$175,000);
- 27 (2) January 1, 2020, January 1, 2021, January 1, 2022, and
- 28 January 1, 2023, assessment dates, the assessed value limit for
- 29 purposes of subsection (c) is two hundred thousand dollars
- 30 (\$200,000); ~~and~~
- 31 (3) January 1, 2024, **January 1, 2025, and January 1, 2026,**
- 32 **assessment date dates, and for each assessment date thereafter;**
- 33 the assessed value limit for purposes of subsection (c) is two
- 34 hundred forty thousand dollars (\$240,000); **and**
- 35 **(4) January 1, 2027, assessment date and for each assessment**
- 36 **date thereafter, there shall be no assessed value limit to claim**
- 37 **the deduction under this section.**
- 38 (e) An individual who has sold real property, a mobile home not
- 39 assessed as real property, or a manufactured home not assessed as real
- 40 property to another person under a contract that provides that the
- 41 contract buyer is to pay the property taxes on the real property, mobile
- 42 home, or manufactured home may not claim the deduction provided

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1 under this section against that real property, mobile home, or  
2 manufactured home.

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

9 (1) December 31, 2019; or

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

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

25 (1) The assessed value of the property.

26 (2) The assessment was against the wrong person.

27 (3) The approval, denial, or omission of a deduction, credit,  
28 exemption, abatement, or tax cap.

29 (4) A clerical, mathematical, or typographical mistake.

30 (5) The description of the real property.

31 (6) The legality or constitutionality of a property tax or  
32 assessment.

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

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

39 (1) For assessments before January 1, 2019, the earlier of:

40 (A) forty-five (45) days after the date on which the notice of  
41 assessment is mailed by the county; or

42 (B) forty-five (45) days after the date on which the tax

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1 statement is mailed by the county treasurer, regardless of  
 2 whether the assessing official changes the taxpayer's  
 3 assessment.  
 4 (2) For assessments of real property, after December 31, 2018,  
 5 the earlier of:  
 6 (A) June 15 of the assessment year, if the notice of  
 7 assessment is mailed by the county before May 1 of the  
 8 assessment year; or  
 9 (B) June 15 of the year in which the tax statement is mailed  
 10 by the county treasurer, if the notice of assessment is mailed  
 11 by the county on or after May 1 of the assessment year.  
 12 (3) For assessments of personal property, forty-five (45) days  
 13 after the date on which the county mails the notice under  
 14 IC 6-1.1-3-20.  
 15 A taxpayer may appeal an error in the assessment under subsection  
 16 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after  
 17 the taxes were first due.  
 18 (c) Except as provided in subsection (d), an appeal under this  
 19 section applies only to the tax year corresponding to the tax statement  
 20 or other notice of action.  
 21 (d) An appeal under this section applies to a prior tax year if a  
 22 county official took action regarding a prior tax year, and such action  
 23 is reflected for the first time in the tax statement. A taxpayer who has  
 24 timely filed a written notice of appeal under this section may be  
 25 required to file a petition for each tax year, and each petition filed later  
 26 must be considered timely.  
 27 (e) A taxpayer may not appeal under this section any claim of error  
 28 related to the following:  
 29 (1) The denial of a deduction, exemption, abatement, or credit if  
 30 the authority to approve or deny is not vested in the county  
 31 board, county auditor, county assessor, or township assessor.  
 32 (2) The calculation of interest and penalties.  
 33 (3) A matter under subsection (a) if a separate appeal or review  
 34 process is statutorily prescribed.  
 35 However, a claim may be raised under this section regarding the  
 36 omission or application of a deduction approved by an authority other  
 37 than the county board, county auditor, county assessor, or township  
 38 assessor.  
 39 (f) The filing of a written notice under this section constitutes a  
 40 request by the taxpayer for a preliminary informal meeting with the  
 41 township assessor, or the county assessor if the township is not served  
 42 by a township assessor.

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

- 3 (1) the county board; and
- 4 (2) the county auditor, if the taxpayer raises a claim regarding a  
5 matter that is in the discretion of the county auditor.

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

- 8 (1) a user fee (as defined in IC 33-23-1-10.5);
- 9 (2) any other charge, fee, or rate imposed by a political  
10 subdivision under any other law; or
- 11 (3) any tax imposed by a political subdivision other than a  
12 property tax.

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

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

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

- 25 **(A) used by the county assessor or third party**  
26 **contractor on the assessment date to determine the**  
27 **assessment for the given assessment year;**
- 28 **(B) that is included in the property tax statement for the**  
29 **given assessment year or the notice of assessment for the**  
30 **given assessment year; and**
- 31 **(C) that is furnished to the taxpayer for the given**  
32 **assessment year; and**

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

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

39 SECTION 4. IC 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024,  
40 SECTION 168, IS AMENDED TO READ AS FOLLOWS  
41 [EFFECTIVE UPON PASSAGE]: Sec. 1.2. (a) A county or township  
42 official who receives a written notice under section 1.1 of this chapter

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1 shall schedule, at a time during business hours that is convenient to the  
 2 taxpayer, a preliminary informal meeting with the taxpayer in order to  
 3 resolve the appeal. If the taxpayer raises a claim regarding a matter that  
 4 is in the discretion of the county auditor, the informal meeting must  
 5 include the county auditor. At the preliminary informal meeting, in  
 6 order to facilitate understanding and the resolution of disputed issues:

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

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

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

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

41 (d) The county board, upon receipt of a written notice under  
 42 section 1.1 of this chapter, shall hold a hearing on the appeal not later

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1 than one hundred eighty (180) days after the filing date of the written  
 2 notice. The county board shall, by mail, give at least thirty (30) days  
 3 notice of the date, time, and place fixed for the hearing to the taxpayer,  
 4 the county or township official with whom the taxpayer filed the  
 5 written notice, and the county auditor. If the county board has notice  
 6 that the taxpayer is represented by a third person, any hearing notice  
 7 shall be mailed to the representative.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

40 (m) The determination of an appealed assessed value of tangible  
 41 property by a county or township official resulting from an informal  
 42 meeting under subsection (a), or by a county board resulting from an

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

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

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

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

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1 substantially comply with the Indiana board's instructions for  
2 completing the form prescribed under section 3 of this chapter.

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

5 (1) notice of its final determination; and

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

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

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

13 (1) ninety (90) days after the hearing; or

14 (2) the date set in an extension order issued by the Indiana board.  
15 The board may not extend the date by more than one hundred  
16 eighty (180) days.

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

19 (1) request for a continuance, stay, extension, or summary  
20 disposition;

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

23 (3) failure to comply with the board's orders or rules; or

24 (4) waiver of a deadline.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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;~~  
 30 ~~if a site inspection was conducted; either:~~

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

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

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

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

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

37 ~~(7) (6) Either:~~

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

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

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

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

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

4 (1) a report of all or a part of the evidence or proceedings at a  
5 hearing conducted by the Indiana board was not made; or

6 (2) a transcript is unavailable;

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

13 SECTION 7. IC 6-1.1-15-17.3, AS AMENDED BY P.L.178-2021,  
14 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 UPON PASSAGE]: Sec. 17.3. (a) As used in this section, "tax official"  
16 means:

17 (1) a township assessor;

18 (2) a county assessor;

19 (3) a county auditor;

20 (4) a county treasurer;

21 (5) a member of a county board; or

22 (6) any employee, contract employee, or independent contractor  
23 of an individual described in subdivisions (1) through (5).

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

30 (c) Subsection (b) does not:

31 (1) prohibit a contract employee or independent contractor of a  
32 tax official from serving as a tax representative before the county  
33 board or Indiana board for a taxpayer with respect to property  
34 subject to property taxes in the county unless the contract  
35 employee or independent contractor personally and substantially  
36 participated in the assessment of the property; or

37 (2) prohibit an individual from appearing before the county  
38 board or Indiana board regarding property owned by the  
39 individual.

40 (d) An individual who is a former county assessor, former  
41 township assessor, former employee or contract employee of a county  
42 assessor or township assessor, or an independent contractor formerly

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1 employed by a county assessor or township assessor may not serve as  
2 a tax representative for or otherwise assist another person in an  
3 assessment appeal before a county board or the Indiana board if:

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

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

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

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

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

- 38 (1) before the county board of that county, if:
  - 39 (A) the individual is certified as a level two
  - 40 assessor-appraiser under IC 6-1.1-35.5; and
  - 41 (B) the taxpayer ~~authorizes~~ **has provided written**
  - 42 **authorization, which may be by electronic means and**

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1           **may not be effective for more than one (1) year, to the**  
2 individual to serve as the taxpayer's tax representative on a  
3 form that: ~~is:~~

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

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

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

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

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

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

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

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

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

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

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

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

- 41           (1) all of the territory of the county; or  
42           (2) one (1) or more specific geographic territories within the

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1 county;  
 2 as an area in which qualified individuals may apply for the credit.  
 3 (c) Subject to subsection ~~(h)~~; **(g)**, an ordinance adopted under this  
 4 section must:  
 5 (1) include a boundary description of the neighborhood  
 6 enhancement district or districts to which the ordinance applies;  
 7 (2) specify the income thresholds for a qualified individual under  
 8 section 3(5)(A) and 3(5)(B) of this chapter, if any; and  
 9 (3) specify the percentage of increase on a qualified individual's  
 10 property tax liability in a particular year compared to the prior  
 11 year that is to be used in determining the amount of the county  
 12 option circuit breaker tax credit calculated under section 7(2)(B)  
 13 of this chapter. The percentage must be at least two percent (2%)  
 14 but not more than five percent (5%).  
 15 The boundary description required under subdivision (1) must be  
 16 sufficient to identify the parcel or parcels to which the credit may be  
 17 applied, including identification by taxing district, a parcel list, or a  
 18 legal description.  
 19 (d) If a proposal is presented to the county fiscal body to adopt an  
 20 ordinance under this section, the county fiscal body shall hear the  
 21 proposal at a public meeting of the county fiscal body and may then  
 22 vote to adopt the ordinance at the next meeting of the county fiscal  
 23 body.  
 24 (e) The county fiscal body may rescind an ordinance adopted  
 25 under this section.  
 26 (f) An ordinance adopted under this section is effective January 1  
 27 of the year following the year in which the ordinance is adopted.  
 28 ~~(g) An ordinance adopted under this section must specify that the~~  
 29 ~~credit does not apply for property taxes first due and payable after~~  
 30 ~~December 31, 2027.~~  
 31 ~~(h)~~ **(g)** A county fiscal body shall prescribe the same income  
 32 thresholds, credit amounts, and any other requirements related to  
 33 eligibility for each neighborhood enhancement district designated in  
 34 the county.  
 35 SECTION 9. IC 6-1.1-49-11 IS REPEALED [EFFECTIVE JULY  
 36 1, 2026]. ~~Sec. 11. This chapter expires January 1, 2028.~~  
 37 SECTION 10. IC 6-1.1-53 IS ADDED TO THE INDIANA CODE  
 38 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 39 UPON PASSAGE]:  
 40 **Chapter 53. County Option First Time Home Buyer's Circuit**  
 41 **Breaker Tax Credit**  
 42 **Sec. 1. As used in this chapter, "first time home buyer" means**

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1       an individual who is buying a home in Indiana for the first time  
2       and who has not had an ownership interest in a home at any time  
3       preceding the date on which the individual purchases a home. The  
4       term includes a married couple if one (1) spouse satisfies the  
5       definition set forth in this section.

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

8           (1) in the first year, eligible for the standard homestead  
9           deduction under IC 6-1.1-12-37; and

10          (2) in the second and following years, granted the standard  
11          homestead deduction under IC 6-1.1-12-37.

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

14       **Sec. 3.** As used in this chapter, "qualified individual" means an  
15       individual who:

16          (1) is a first time home buyer;

17          (2) is:

18           (A) in the first year, eligible for the standard homestead  
19           deduction under IC 6-1.1-12-37; and

20           (B) in the second and following years, granted the  
21           standard homestead deduction under IC 6-1.1-12-37;

22          (3) had:

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

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

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

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

41          (5) resides within the boundaries specified in the ordinance  
42          adopted by the county fiscal body under section 4(b)(1) of

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this chapter.

**Sec. 4. (a) Subject to subsection (f), a county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.**

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

- (1) include a boundary description to which the ordinance applies;**
- (2) specify the income thresholds for a qualified individual 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**

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1 the county.

2 **Sec. 5. If a county fiscal body adopts an ordinance to either**

3 **provide the credit under this chapter or rescind an ordinance**

4 **previously adopted, the county fiscal body shall, not later than**

5 **fifteen (15) days after the adoption of the ordinance, give notice of**

6 **the adoption of the ordinance to:**

7 (1) the department on the form and in the manner prescribed

8 by the department;

9 (2) the county auditor;

10 (3) the fiscal officer of each taxing unit within each boundary

11 to which the ordinance applies; and

12 (4) in the case of a county that has rescinded an ordinance

13 under section 4(d) of this chapter, each qualified individual

14 who has already been granted and will continue to be eligible

15 to apply the credit to the qualified individual's property tax

16 liability under the ordinance, notwithstanding the rescission,

17 advising them that they will continue to be eligible to do so;

18 including a certified copy of the adopted ordinance.

19 **Sec. 6. (a) A qualified individual who has a credit provided**

20 **under this chapter applied to the qualified individual's property**

21 **tax liability in a particular calendar year may not also have a**

22 **credit under IC 6-1.1-20.6-8.5 applied to the qualified individual's**

23 **property tax liability in the same calendar year.**

24 (b) Not more than one (1) credit may be claimed under this

25 chapter with respect to a particular homestead by any qualified

26 individual.

27 **Sec. 7. (a) The amount of the credit under this chapter is equal**

28 **to the greater of zero (0) or the result of:**

29 (1) the property tax liability first due and payable on the

30 qualified individual's homestead property for the calendar

31 year (excluding any property tax liability imposed in a voter

32 approved referendum levy); minus

33 (2) the result of:

34 (A) the property tax liability first due and payable on

35 the qualified individual's homestead property for the

36 immediately preceding year after the application of the

37 credit granted under this section for that year

38 (excluding any property tax liability imposed in a voter

39 approved referendum levy); multiplied by

40 (B) the sum of:

41 (i) the applicable percentage under subsection (b),

42 expressed as a decimal; plus

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**(ii) one (1).**

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

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

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

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

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

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

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

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

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

42 **Sec. 10. (a)** If a qualified individual who is receiving the credit

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1 provided by this chapter:

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

4 (2) changes the use of the individual's property so that part  
5 or all of the property no longer qualifies for the credit under  
6 this chapter;

7 the individual must file a certified statement with the county  
8 auditor notifying the county auditor that subdivision (1) or (2)  
9 applies not more than sixty (60) days after the date subdivision (1)  
10 or (2) first applies.

11 (b) An individual who fails to file the statement required by  
12 this section is liable for any additional taxes that would have been  
13 due on the property if the individual had filed the statement as  
14 required by this section, plus a civil penalty equal to ten percent  
15 (10%) of the additional taxes due. The additional taxes owed plus  
16 the civil penalty become part of the property tax liability for  
17 purposes of this article.

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

26 SECTION 11. IC 6-1.1-56 IS ADDED TO THE INDIANA CODE  
27 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
28 UPON PASSAGE]:

29 **Chapter 56. Additional Homestead Credit**

30 **Sec. 1. (a)** For property taxes first due and payable in 2027, an  
31 individual who qualified for a standard deduction from the  
32 assessed value of property under IC 6-1.1-12-37 for the individual's  
33 homestead is also entitled to an additional homestead credit of one  
34 hundred dollars (\$100) against the individual's property tax  
35 liability for the assessed value of the homestead to which the  
36 standard deduction applies after the application of any other  
37 deduction, exemption, or credit for which the person is eligible  
38 under IC 6-1.1.

39 (b) An individual is not required to file an application for the  
40 credit under this chapter.

41 **Sec. 2.** Before April 1, 2027, the county assessor shall  
42 determine each individual in the county who is entitled to the

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1 additional homestead credit under this chapter and provide the  
2 number to the county auditor.

3 **Sec. 3. The county auditor shall certify to the department of**  
4 **local government finance and the state comptroller the total**  
5 **number of individuals identified under section 2 of this chapter for**  
6 **property taxes first due and payable in 2027 in a manner**  
7 **prescribed by the department of local government finance.**

8 **Sec. 4. The state comptroller shall issue a warrant to the**  
9 **treasurer of state ordering the distribution from the state general**  
10 **fund to the county treasurer of each county an amount equal to the**  
11 **total amount of additional homestead credits for the county.**

12 **Sec. 5. The county auditor shall apply the credits to the first**  
13 **installment of property taxes made by an eligible individual for the**  
14 **homestead property after December 31, 2026, and before July 1,**  
15 **2027, for the January 1, 2026, assessment date. The county auditor**  
16 **may apply the credit to multiple installments or to only a single**  
17 **installment.**

18 **Sec. 6. There is appropriated from the state general fund a**  
19 **sufficient amount in the state fiscal year beginning July 1, 2026,**  
20 **and ending June 30, 2027, to carry out the provisions of this**  
21 **chapter.**

22 SECTION 12. IC 6-3.1-35-7, AS AMENDED BY P.L.194-2023,  
23 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2026]: Sec. 7. (a) An eligible applicant who wishes to obtain  
25 the state tax credit provided by this chapter for a qualified project must  
26 submit an application to the authority after June 30, 2023, and before  
27 January 1, ~~2028~~, **2033**, in the manner prescribed by the authority.

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

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

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

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

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

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

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

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

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

16 (2) The name of the qualified project.

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

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

23 SECTION 13. IC 6-3.1-35-8, AS ADDED BY P.L.137-2022,  
24 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
25 JULY 1, 2026]: Sec. 8. (a) For each state fiscal year beginning after  
26 June 30, 2023, and before July 1, ~~2028~~, **2033**, the aggregate amount of  
27 state tax credits awarded by the authority under this chapter may not  
28 exceed thirty million dollars (\$30,000,000). For purposes of calculating  
29 the aggregate state tax credit limit for a state fiscal year, the amounts  
30 awarded by the authority are considered to be awarded in the year the  
31 award is made to the state tax credit recipient by the authority,  
32 notwithstanding the fact that the awarded state tax credit is to be  
33 claimed over the state tax credit period.

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

41 SECTION 14. IC 6-3.1-35-11, AS ADDED BY P.L.137-2022,  
42 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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

4 SECTION 15. IC 6-3.1-35-12, AS ADDED BY P.L.137-2022,  
 5 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2026]: Sec. 12. This chapter expires July 1, ~~2028~~. **2033.**

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

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

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

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

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

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

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

35 SECTION 18. [EFFECTIVE UPON PASSAGE] (a) The  
 36 department of local government finance shall prepare a report  
 37 regarding the creation of a standard Internet user portal through  
 38 which taxpayers may make property tax payments on at least a  
 39 monthly basis by means of an electronic funds transfer. The report  
 40 must contain the following information:

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

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

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

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

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

18           **SECTION 19. [EFFECTIVE UPON PASSAGE] (a) The**  
 19           **department of local government finance shall prepare a report for**  
 20           **the interim study committee on fiscal policy that identifies**  
 21           **alternatives to:**

22           **(1) the annual adjustment or trending process; and**

23           **(2) the use of cost tables;**

24           **in property assessment under current law.**

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

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

29           **SECTION 20. An emergency is declared for this act.**

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