

## SENATE BILL No. 255

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 3-8-1-23; IC 3-10; IC 3-11-2-12; IC 3-13-10-3; IC 6-1.1; IC 8-23-2; IC 12-20; IC 15-16-7-4; IC 36-1-2; IC 36-2; IC 36-6; IC 36-12-1-15.

**Synopsis:** Property tax streamline. Abolishes the offices of county assessor and township assessor and transfers the duties of the assessor to the county auditor. Abolishes the office of township trustee and transfers the duties of the township trustee to the board of county commissioners. Requires the department of local government finance (DLGF) to develop an automated valuation model system (AVM system) to be used by the DLGF to conduct the assessment of all tangible property statewide, except for agricultural land. Requires the DLGF to conduct all assessments for tangible property, excluding agricultural land, using the AVM system beginning with the first assessment date that an AVM system is operational for use, but not later than 2037. Requires the DLGF to present a plan of implementation for an AVM system to the interim study committee on fiscal policy before November 1, 2026, and present an update on the AVM system before November 1 in subsequent years until the AVM system is operational for use. Except for agricultural land, provides that tangible property shall not be subject to assessment beginning with assessments in 2027 through the first assessment date for which the AVM system is applied. Freezes the assessed value of all taxable property, except agricultural land, during this time period at the assessed value determined for the property for the 2028 assessment date. Caps the property tax liability for all taxable property for taxes first due and payable in 2028 through the first date that taxes are first

(Continued next page)

**Effective:** Upon passage; June 30, 2026; July 1, 2026; January 1, 2027.

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### Alexander, Johnson T

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January 8, 2026, read first time and referred to Committee on Tax and Fiscal Policy.

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## Digest Continued

due and payable based on assessments under the AVM system to not more than: (1) for taxes first due and payable in 2028, the property tax liability imposed on the taxpayer's property for taxes first due and payable in 2026; and (2) for taxes first due and payable in 2029 and thereafter, the property tax liability for the calendar year not to exceed a 3% increase from the taxpayer's property tax liability from the previous year. Requires the department of transportation (department) to develop and implement inspection criteria for local bridge inspections throughout the state with timelines, inspection standards, and milestones that ensure public safety, comply with state and federal inspection standards, and have the goal of reducing the cost of local bridge inspections within a county. Requires the department to exempt certain inspection regulations that the department determines will reduce costs while complying with state and federal inspection standard. Repeals a provision in current law requiring the department to ensure that Indiana's local bridge conditions are in the top quarter compared to other states (retains the requirement for state bridges). Requires the legislative services agency to prepare legislation for introduction in the 2027 regular session of the general assembly to make appropriate required changes in statutes. Makes corresponding changes.



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. 255

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

1       SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.167-2015,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2026]: Sec. 23. **This section does not apply to elections in**  
4 **2027 and thereafter.** A candidate for the office of county assessor  
5 must satisfy the following:

6       (1) The candidate must have resided in the county for at least one  
7       (1) year before the election, as provided in Article 6, Section 4 of  
8       the Constitution of the State of Indiana.  
9       (2) The candidate must own real property located in the county  
10      upon taking office.

11      SECTION 2. IC 3-10-1-19, AS AMENDED BY P.L.227-2023,  
12 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JULY 1, 2026]: Sec. 19. (a) The ballot for a primary election shall be  
14 printed in substantially the form described in this section for all the  
15 offices for which candidates have qualified under IC 3-8.



**"OFFICIAL PRIMARY BALLOT"**

\_ Party (insert the name of the political party)".

8 (1) For paper ballots, print: To vote for a person, make a voting  
9 mark (X or ✓) on or in the box before the person's name in the  
10 proper column.

11 (2) For optical scan ballots, print: To vote for a person, darken or  
12 shade in the circle, oval, or square (or draw a line to connect the  
13 arrow) that precedes the person's name in the proper column.

14 (3) For optical scan ballots that do not contain a candidate's name,  
15 print: To vote for a person, darken or shade in the oval that  
16 precedes the number assigned to the person's name in the proper  
17 column.

18 (4) For electronic voting systems, print: To vote for a person,  
19 touch the screen (or press the button) in the location indicated.

20 (d) Local public questions shall be placed on the primary election  
21 ballot after the heading and the voting instructions described in  
22 subsection (c) (if the instructions are printed on the ballot) and before  
23 the offices described in subsection (g).

26 (1) In a separate column on the ballot if voting is by paper ballot.  
27 (2) After the heading and the voting instructions described in  
28 subsection (c) (if the instructions are printed on the ballot) and  
29 before the offices described in subsection (g), in the form  
30 specified in JC 3-11-13-11 if voting is by ballot card.

33 (A) On a separate screen for a public question.

34 (B) After the heading and the voting instructions described in  
35 subsection (c) (if the instructions are printed on the ballot) and  
36 before the offices described in subsection (g), in the form  
37 specified in IC 3-11-14-3.5.

38 (f) A public question shall be placed on the primary election ballot  
39 in the following form:

(The explanatory text for the public question,  
if required by law.)

"Shall (insert public question)?"



1                    YES  
2                    NO

3                   (g) The offices with candidates for nomination shall be placed on  
4                   the primary election ballot in the following order:

5                   (1) Federal and state offices:  
6                   (A) President of the United States.  
7                   (B) United States Senator.  
8                   (C) Governor.  
9                   (D) United States Representative.

10                  (2) Legislative offices:  
11                  (A) State senator.  
12                  (B) State representative.

13                  (3) Circuit offices and county judicial offices:  
14                  (A) Judge of the circuit court, and unless otherwise specified  
15                  under IC 33, with each division separate if there is more than  
16                  one (1) judge of the circuit court.  
17                  (B) Judge of the superior court, and unless otherwise specified  
18                  under IC 33, with each division separate if there is more than  
19                  one (1) judge of the superior court.  
20                  (C) Judge of the probate court.  
21                  (D) Prosecuting attorney.  
22                  (E) Circuit court clerk.

23                  (4) County offices:  
24                  (A) County auditor.  
25                  (B) County recorder.  
26                  (C) County treasurer.  
27                  (D) County sheriff.  
28                  (E) County coroner.  
29                  (F) County surveyor.  
30                  (G) County assessor.  
31                  (H) County commissioner.  
32                  (I) County council member.

33                  (5) Township offices:  
34                  (A) Township assessor (only in a township referred to in  
35                  IC 36-6-5-1(d)). **This clause does not apply to elections in  
36                  2027 and thereafter.**  
37                  (B) Township trustee. **This clause does not apply to elections  
38                  in 2027 and thereafter.**  
39                  (C) Township board member.  
40                  (D) Judge of the small claims court.  
41                  (E) Constable of the small claims court.

42                  (6) City offices:



1 (A) Mayor.  
2 (B) Clerk or clerk-treasurer.  
3 (C) Judge of the city court.  
4 (D) City-county council member or common council member.  
5 (7) Town offices:  
6 (A) Clerk-treasurer.  
7 (B) Judge of the town court.  
8 (C) Town council member.  
9 (h) The political party offices with candidates for election shall be  
10 placed on the primary election ballot in the following order after the  
11 offices described in subsection (g):  
12 (1) Precinct committeeman.  
13 (2) State convention delegate.  
14 (i) The local offices to be elected at the primary election shall be  
15 placed on the primary election ballot after the offices described in  
16 subsection (h).  
17 (j) The offices described in subsection (i) shall be placed as follows:  
18 (1) In a separate column on the ballot if voting is by paper ballot.  
19 (2) After the offices described in subsection (h) in the form  
20 specified in IC 3-11-13-11 if voting is by ballot card.  
21 (3) Either:  
22 (A) on a separate screen for each office or public question; or  
23 (B) after the offices described in subsection (h) in the form  
24 specified in IC 3-11-14-3.5;  
25 if voting is by an electronic voting system.  
26 (k) If no candidate has filed to run for an office on the primary ballot  
27 then the county election board may print "NO CANDIDATE FILED"  
28 in the place on the ballot where a candidate's name would have been  
29 printed.  
30 SECTION 3. IC 3-10-2-13, AS AMENDED BY P.L.278-2019,  
31 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
32 JULY 1, 2026]: Sec. 13. The following public officials shall be elected  
33 at the general election before their terms of office expire and every four  
34 (4) years thereafter:  
35 (1) Clerk of the circuit court.  
36 (2) County auditor.  
37 (3) County recorder.  
38 (4) County treasurer.  
39 (5) County sheriff.  
40 (6) County coroner.  
41 (7) County surveyor.  
42 (8) County assessor.



- 1 (9) County commissioner.
- 2 (10) County council member.
- 3 (11) Township trustee. **This subdivision does not apply to**  
**4 elections in 2027 and thereafter.**
- 5 (12) Township board member.
- 6 (13) Township assessor (only in a township referred to in  
**7 IC 36-6-5-1(d)). This subdivision does not apply to elections in**  
**8 2027 and thereafter.**
- 9 (14) Judge of a small claims court.
- 10 (15) Constable of a small claims court.

11 SECTION 4. IC 3-11-2-12, AS AMENDED BY P.L.40-2025,

12 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

13 JULY 1, 2026]: Sec. 12. (a) The following offices shall be placed on

14 the general election ballot in the following order

15 questions described in section 10(a) of this chapter:

16 (1) Federal and state offices:

17 (A) President and Vice President of the United States.

18 (B) United States Senator.

19 (C) Governor and lieutenant governor.

20 (D) Secretary of state.

21 (E) State comptroller (auditor of state).

22 (F) Treasurer of state.

23 (G) Attorney general.

24 (H) United States Representative. If an election to fill a

25 vacancy in an office of United States Representative under

26 IC 3-10-8 is held on the same day as the election for the next

27 term of the same office, the ballot shall list the election to fill

28 the vacancy in the office immediately after the election for the

29 next term of the office.

30 (2) Legislative offices:

31 (A) State senator.

32 (B) State representative.

33 (3) Circuit offices and county judicial offices:

34 (A) Judge of the circuit court, and unless otherwise specified

35 under IC 33, with each division separate if there is more than

36 one (1) judge of the circuit court.

37 (B) Judge of the superior court, and unless otherwise specified

38 under IC 33, with each division separate if there is more than

39 one (1) judge of the superior court.

40 (C) Judge of the probate court.

41 (D) Prosecuting attorney.

42 (E) Clerk of the circuit court.



1 (4) County offices:  
2 (A) County auditor.  
3 (B) County recorder.  
4 (C) County treasurer.  
5 (D) County sheriff.  
6 (E) County coroner.  
7 (F) County surveyor.  
8 (G) County assessor.  
9 (H) County commissioner.  
10 (I) County council member.

11 (5) Township offices:  
12 (A) Township assessor (only in a township referred to in  
13 IC 36-6-5-1(d)). **This clause does not apply to elections in**  
14 **2027 and thereafter.**  
15 (B) Township trustee. **This clause does not apply to elections**  
16 **in 2027 and thereafter.**  
17 (C) Township board member.  
18 (D) Judge of the small claims court.  
19 (E) Constable of the small claims court.

20 (6) City offices:  
21 (A) Mayor.  
22 (B) Clerk or clerk-treasurer.  
23 (C) Judge of the city court.  
24 (D) City-county council member or common council member.

25 (7) Town offices:  
26 (A) Clerk-treasurer.  
27 (B) Judge of the town court.  
28 (C) Town council member.

29 (b) If a major political party does not nominate a candidate for an  
30 office on a general, municipal, or special election ballot then the county  
31 election board may print "NO CANDIDATE FILED" in the place on  
32 the ballot where the name of the major political party's nominee would  
33 be printed.

34 SECTION 5. IC 3-13-10-3 IS REPEALED [EFFECTIVE JULY 1,  
35 2026]. Sec. 3. (a) **This section applies to a vacancy in the office of**  
36 **township assessor not covered by section 1 of this chapter.**

37 (b) **A vacancy shall be filled by the county assessor, subject to the**  
38 **approval of the department of local government finance. Except as**  
39 **provided in subsection (c), the county assessor shall make the**  
40 **appointment not later than thirty (30) days after the vacancy occurs. If**  
41 **the vacaney occurred because the elected township assessor failed to**  
42 **qualify or was removed, the person who is appointed must be of the**



1 same political party as the elected township assessor.

2 (c) If a vacancy exists because of the death of the township assessor,  
 3 the county assessor shall make the appointment required by subsection  
 4 (b) not later than thirty (30) days after the county assessor receives  
 5 notice of the death under IC 5-8-6. The county assessor may not fill the  
 6 vacancy as required by subsection (b) until the county assessor receives  
 7 notice of the death under IC 5-8-6.

8 SECTION 6. IC 6-1.1-1-3.2 IS ADDED TO THE INDIANA CODE  
 9 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 10 1, 2026]: Sec. 3.2. **"Automated valuation model system"** means a  
 11 centralized system of automated valuation models that may be  
 12 applied to property valuation.

13 SECTION 7. IC 6-1.1-1-24 IS REPEALED [EFFECTIVE JULY 1,  
 14 2026]. See: 24. If a transfer from a township assessor to the county  
 15 assessor of the assessment duties prescribed by this article occurs as  
 16 described in IC 36-2-15-5(e), a reference to the township assessor in  
 17 this article is considered to be a reference to the county assessor.

18 SECTION 8. IC 6-1.1-2-1 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) Except as  
 20 otherwise provided by law, **Subject to subsections (b) and (c)**, all  
 21 tangible property which is within the jurisdiction of this state on the  
 22 assessment date of a year is subject to assessment and taxation for that  
 23 year.

24 (b) Notwithstanding any other provision of law, and except for  
 25 agricultural land, tangible property that is within the jurisdiction  
 26 of this state shall not be subject to cyclical reassessment under  
 27 IC 6-1.1-4-4.2, annual adjustments under IC 6-1.1-4-4.5, or other  
 28 assessment after December 31, 2026, and before the assessment  
 29 date on which the department first begins conducting assessments  
 30 using the automated valuation model system under IC 6-1.1-2.5-1.  
 31 Instead, except for agricultural land, the assessed value of all  
 32 tangible property for an assessment date after December 31, 2026,  
 33 and before the department begins conducting assessments using the  
 34 automated valuation model system under IC 6-1.1-2.5-1, shall be  
 35 equal to the assessed value of the property for the 2026 assessment  
 36 date.

37 (c) Nothing in this section may be construed as limiting or  
 38 otherwise affecting:

- 39 (1) the collection of any property taxes or penalties imposed;  
 40 or
- 41 (2) any property tax exemptions or property tax deductions  
 42 allowed;



1       **under this article or any other law before January 1, 2027.**

2       SECTION 9. IC 6-1.1-2.5 IS ADDED TO THE INDIANA CODE  
 3       AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 4       JULY 1, 2026]:

5       **Chapter 2.5. Automated Valuation Model System**

6       **Sec. 1. Except for agricultural land, beginning with the first**  
 7       **assessment date that an automated valuation model system is**  
 8       **operational for use, the department shall conduct the cyclical**  
 9       **reassessment under IC 6-1.1-4-4.2, annual adjustments under**  
 10       **IC 6-1.1-4-4.5, and all other assessments required under this title,**  
 11       **for tangible property that is within the jurisdiction of this state by**  
 12       **determining the true tax value of tangible property using the**  
 13       **automated valuation model system developed under IC 6-1.1-30-21.**

14       **Sec. 2. The department shall begin conducting assessments**  
 15       **under this chapter using an automated valuation model system not**  
 16       **later than the earlier of:**

- 17       **(1) the first assessment date for which the automated**  
 18       **valuation model system is operational for use; or**
- 19       **(2) the 2037 assessment date.**

20       SECTION 10. IC 6-1.1-3-1, AS AMENDED BY P.L.249-2015,  
 21       SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22       JULY 1, 2026]: Sec. 1. (a) **Subject to IC 6-1.1-2-1, and** except as  
 23       provided in subsection (c), personal property which is owned by a  
 24       person who is a resident of this state shall be assessed at the place  
 25       where the owner resides on the assessment date of the year for which  
 26       the assessment is made.

27       (b) **Subject to IC 6-1.1-2-1, and** except as provided in subsection  
 28       (c), personal property which is owned by a person who is not a resident  
 29       of this state shall be assessed at the place where the owner's principal  
 30       office within this state is located on the assessment date of the year for  
 31       which the assessment is made.

32       (c) **Subject to IC 6-1.1-2-1, personal property shall be assessed at**  
 33       **the place where it is situated on the assessment date of the year for**  
 34       **which the assessment is made if the property is:**

- 35       **(1) regularly used or permanently located where it is situated; or**
- 36       **(2) owned by a nonresident who does not have a principal office**  
 37       **within this state.**

38       (d) If a personal property return is filed pursuant to subsection (c),  
 39       the owner of the property shall provide, within forty-five (45) days after  
 40       the filing deadline, a copy or other written evidence of the filing of the  
 41       return to the assessor of the county in which the owner resides. If such  
 42       evidence is not filed within forty-five (45) days after the filing



1 deadline, the county assessor for the area where the owner resides shall  
2 determine if the owner filed a personal property return in the township  
3 or county where the property is situated. If such a return was filed, the  
4 property shall be assessed where it is situated. If such a return was not  
5 filed, the county assessor for the area where the owner resides shall  
6 notify the assessor of the township or county where the property is  
7 situated, and the property shall be assessed where it is situated. This  
8 subsection does not apply to a taxpayer who is required by the  
9 department of local government finance to file a summary of the  
10 taxpayer's business tangible personal property returns.

11 SECTION 11. IC 6-1.1-4-4.2, AS AMENDED BY P.L.236-2023,  
12 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JULY 1, 2026]: Sec. 4.2. (a) **Beginning after December 31, 2026, and**  
14 **ending with the assessment date on which the department first**  
15 **begins conducting assessments using the automated valuation**  
16 **model system under IC 6-1.1-2.5-1, a reassessment plan shall only**  
17 **be submitted for and applied to the reassessment of agricultural**  
18 **land. All other tangible real property, other than agricultural land,**  
19 **shall not be subject to reassessment under this section, beginning**  
20 **after December 31, 2026, and ending with the assessment date on**  
21 **which the department first begins conducting assessments using the**  
22 **automated valuation model system under IC 6-1.1-2.5-1.**

23 (b) The county assessor of each county shall, before July 1, 2013,  
24 and before May 1 of every fourth year thereafter, prepare and submit  
25 to the department of local government finance a reassessment plan for  
26 the county. The following apply to a reassessment plan prepared and  
27 submitted under this section:

28 (1) The reassessment plan is subject to approval by the  
29 department of local government finance. The department of local  
30 government finance shall complete its review and approval of the  
31 reassessment plan before:

32 (A) March 1, 2015; and

33 (B) January 1 of each subsequent year that follows a year in  
34 which the reassessment plan is submitted by the county.

35 (2) The department of local government finance shall determine  
36 the classes of real property to be used for purposes of this section.

37 (3) Except as provided in subsection (b), (c), the reassessment  
38 plan must divide all parcels of real property in the county into  
39 four (4) different groups of parcels. Each group of parcels must  
40 contain approximately twenty-five percent (25%) of the parcels  
41 within each class of real property in the county.

42 (4) Except as provided in subsection (b), (c), all real property in



1           each group of parcels shall be reassessed under the county's  
 2           reassessment plan once during each four (4) year cycle.

3           (5) The reassessment of a group of parcels in a particular class of  
 4           real property shall begin on May 1 of a year.

5           (6) The reassessment of parcels:

6           (A) must include a physical inspection of each parcel of real  
 7           property in the group of parcels that is being reassessed; and  
 8           (B) shall be completed on or before January 1 of the year after  
 9           the year in which the reassessment of the group of parcels  
 10          begins.

11          (7) For real property included in a group of parcels that is  
 12          reassessed, the reassessment is the basis for taxes payable in the  
 13          year following the year in which the reassessment is to be  
 14          completed.

15          (8) The reassessment plan must specify the dates by which the  
 16          assessor must submit land values under section 13.6 of this  
 17          chapter to the county property tax assessment board of appeals.

18          (9) The department may not approve the reassessment plan until  
 19          the assessor provides verification that the land values  
 20          determination under section 13.6 of this chapter has been  
 21          completed.

22          (10) Subject to review and approval by the department of local  
 23          government finance, the county assessor may modify the  
 24          reassessment plan.

25          (b) (c) A county may submit a reassessment plan that provides for  
 26          reassessing more than twenty-five percent (25%) of all parcels of real  
 27          property in the county in a particular year. A plan may provide that all  
 28          parcels are to be reassessed in one (1) year. However, a plan must  
 29          cover a four (4) year period. All real property in each group of parcels  
 30          shall be reassessed under the county's reassessment plan once during  
 31          each reassessment cycle.

32          (c) (d) The reassessment of the first group of parcels under a  
 33          county's reassessment plan shall begin on July 1, 2014, and shall be  
 34          completed on or before January 1, 2015.

35          (d) (e) The department of local government finance may adopt rules  
 36          to govern the reassessment of property under county reassessment  
 37          plans.

38          SECTION 12. IC 6-1.1-4-4.5, AS AMENDED BY P.L.230-2025,  
 39          SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40          JULY 1, 2026]: Sec. 4.5. (a) Beginning after December 31, 2026, and  
 41          ending with the assessment date on which the department first  
 42          begins conducting assessments using the automated valuation



1       **model system under IC 6-1.1-2.5-1, only agricultural land shall be**  
2       **subject to annual adjustments under this section. All other tangible**  
3       **real property, other than agricultural land, shall not be subject to**  
4       **annual adjustments under this section, beginning after December**  
5       **31, 2026, and ending with the assessment date on which the**  
6       **department first begins conducting assessments using the**  
7       **automated valuation model system under IC 6-1.1-2.5-1.**

8       **(a)(b)** The department of local government finance shall adopt rules  
9       establishing a system for annually adjusting the assessed value of real  
10       property to account for changes in value in those years since a  
11       reassessment under section 4.2 of this chapter for the property last took  
12       effect.

13       **(b)(c)** Subject to subsection **(f), subsections (a) and (g),** the system  
14       must be applied to adjust assessed values beginning with the 2006  
15       assessment date and each year thereafter that is not a year in which a  
16       reassessment under section 4.2 of this chapter for the property becomes  
17       effective.

18       **(c)(d)** The rules adopted under subsection **(a)(b)** must include the  
19       following characteristics in the system:

20       (1) Promote uniform and equal assessment of real property within  
21       and across classifications.

22       (2) Require that assessing officials:

23           (A) reevaluate the factors that affect value;  
24           (B) express the interactions of those factors mathematically;  
25           (C) use mass appraisal techniques to estimate updated property  
26           values within statistical measures of accuracy; and  
27           (D) provide notice to taxpayers of an assessment increase that  
28           results from the application of annual adjustments.

29       (3) Prescribe procedures that permit the application of the  
30       adjustment percentages in an efficient manner by assessing  
31       officials.

32       **(d)(e)** The department of local government finance must review and  
33       certify each annual adjustment determined under this section.

34       **(e)(f)** For an assessment beginning after December 31, 2022,  
35       agricultural improvements such as but not limited to barns, grain bins,  
36       or silos on land assessed as agricultural shall not be adjusted using  
37       factors, such as neighborhood delineation, that are appropriate for use  
38       in adjusting residential, commercial, and industrial real property. Those  
39       portions of agricultural parcels that include land and buildings not used  
40       for an agricultural purpose, such as homes, homesites, and excess  
41       residential land and commercial or industrial land and buildings, shall  
42       be adjusted by the factor or factors developed for other similar property



1       within the geographic stratification. The residential portion of  
2       agricultural properties shall be adjusted by the factors applied to  
3       similar residential purposes.

4       (f) In making the annual determination of the base rate to satisfy  
5       the requirement for an annual adjustment for each assessment date, the  
6       department of local government finance shall, not later than March 1  
7       of each year, determine the base rate using the methodology reflected  
8       in Table 2-18 of Book 1, Chapter 2 of the department of local  
9       government finance's Real Property Assessment Guidelines (as in  
10      effect on January 1, 2005), except that the department shall adjust the  
11      methodology as follows:

12       (1) Use a six (6) year rolling average adjusted under subdivision  
13       (3) instead of a four (4) year rolling average.

14       (2) Use the data from the six (6) most recent years preceding the  
15       year in which the assessment date occurs for which data is  
16       available, before one (1) of those six (6) years is eliminated under  
17       subdivision (3) when determining the rolling average.

18       (3) Eliminate in the calculation of the rolling average the year  
19       among the six (6) years for which the highest market value in use  
20       of agricultural land is determined.

21       (4) After determining a preliminary base rate that would apply for  
22       the assessment date without applying the adjustment under this  
23       subdivision, the department of local government finance shall  
24       adjust the preliminary base rate as follows:

25       (A) If the preliminary base rate for the assessment date would  
26       be at least ten percent (10%) greater than the final base rate  
27       determined for the preceding assessment date, a capitalization  
28       rate of:

29       (i) for purposes of determining the preliminary base rate for  
30       the January 1, 2025, and the January 1, 2026, assessment  
31       dates, nine percent (9%); and

32       (ii) for purposes of determining the preliminary base rate for  
33       assessment dates before January 1, 2025, and for assessment  
34       dates after December 31, 2026, eight percent (8%);

35       shall be used to determine the final base rate.

36       (B) If the preliminary base rate for the assessment date would  
37       be at least ten percent (10%) less than the final base rate  
38       determined for the preceding assessment date, a capitalization  
39       rate of six percent (6%) shall be used to determine the final  
40       base rate.

41       (C) If neither clause (A) nor clause (B) applies, a capitalization  
42       rate of seven percent (7%) shall be used to determine the final



base rate.

(D) In the case of a market value in use for a year that is used in the calculation of the six (6) year rolling average under subdivision (1) for purposes of determining the base rate for the assessment date:

(i) that market value in use shall be recalculated by using the capitalization rate determined under clauses (A) through (C) for the calculation of the base rate for the assessment date; and

(ii) the market value in use recalculated under item (i) shall be used in the calculation of the six (6) year rolling average under subdivision (1).

(g) (h) For assessment dates after December 31, 2009, an adjustment in the assessed value of real property under this section shall be based on the estimated true tax value of the property on the assessment date that is the basis for taxes payable on that real property.

(4) (i) The department shall release the department's annual determination of the base rate on or before March 1 of each year.

(f) (j) For the January 1, 2025, assessment date only, the base rate determined using the capitalization rate under subsection (f)(4)(A)(i) (g)(4)(A)(i) shall not apply to land that is assessed under section 12 of this chapter.

SECTION 13. IC 6-1.1-4-27.5, AS AMENDED BY P.L.5-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2027]: Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to a reassessment of real property under a county's reassessment plan under section 4.2 of this chapter, the county council of each county shall, for property taxes due each year, levy against all the taxable property in the county an amount equal to the estimated costs of the reassessment under section 28.5 of this chapter for the group of parcels to be reassessed in that year.

(c) The county assessor may petition the county fiscal body to increase the levy under subsection (b) to pay for the costs of:

- (1) a reassessment of one (1) or more groups of parcels under a county's reassessment plan prepared under section 4.2 of this chapter;
- (2) verification under 50 IAC 27-4-7 of sales disclosure forms forwarded to the county assessor under IC 6-1.1-5.5-3; or
- (3) processing annual adjustments under section 4.5 of this



1 chapter.

2 The assessor must document the needs and reasons for the increased  
3 funding.

(2) the relative amount of the prior increase in subdivision (1) that is attributable to the costs of processing annual adjustments for agricultural land under section 4.5 of this chapter.

19           (d) (e) If the county fiscal body denies a petition under subsection  
20 (c), the county assessor may appeal to the department of local  
21 government finance. The department of local government finance shall:

22 (1) hear the appeal; and

23 (2) determine whether the additional levy is necessary.

24 SECTION 14. IC 6-1-15-1.1, AS AMENDED BY P.L.9-2024,  
25 SECTION 167, IS AMENDED TO READ AS FOLLOWS  
26 [EFFECTIVE UPON PASSAGE]: Sec. 1.1. (a) A taxpayer may appeal  
27 an assessment of a taxpayer's tangible property by filing a notice in  
28 writing with, **before May 10, 2026**, the township assessor, or the  
29 county assessor if the township is not served by a township assessor,  
30 **and after May 9, 2026, with the county auditor**. Except as provided  
31 in subsections (e) and (h), an appeal under this section may raise any  
32 claim of an error related to the following:

33 (1) The assessed value of the property.

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

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

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

38 (5) The description of the real property.

41 A written notice under this section must be made on a form designated  
42 by the department of local government finance. A taxpayer must file a



1 separate petition for each parcel.

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

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

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

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

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

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

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

35 (e) A taxpayer may not appeal under this section any claim of error  
 36 related to the following:

37     (1) The denial of a deduction, exemption, abatement, or credit if  
 38         the authority to approve or deny is not vested in the county board,  
 39         county auditor, county assessor, or township assessor.  
 40     (2) The calculation of interest and penalties.  
 41     (3) A matter under subsection (a) if a separate appeal or review  
 42         process is statutorily prescribed.



1       However, a claim may be raised under this section regarding the  
 2       omission or application of a deduction approved by an authority other  
 3       than the county board, county auditor, county assessor, or township  
 4       assessor.

5       (f) The filing of a written notice under this section constitutes a  
 6       request by the taxpayer for a preliminary informal meeting with:

7           **(1) in the case of a notice filed before May 10, 2026**, the  
 8           township assessor, or the county assessor if the township is not  
 9           served by a township assessor; **and**

10           **(2) in the case of a notice filed after May 9, 2026, the county  
 11           auditor.**

12       (g) A county or township official, **or county auditor, as applicable**,  
 13       who receives a written notice under this section shall forward the  
 14       notice to:

15           (1) the county board; and

16           **(2) in the case of a notice filed with a county or township  
 17           official before May 10, 2026**, the county auditor. ~~if the taxpayer  
 18           raises a claim regarding a matter that is in the discretion of the  
 19           county auditor.~~

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

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

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

25           (3) any tax imposed by a political subdivision other than a  
 26           property tax.

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

35       SECTION 15. 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, **or county auditor, as applicable**, who receives a written  
 39       notice under section 1.1 of this chapter shall schedule, at a time during  
 40       business hours that is convenient to the taxpayer, a preliminary  
 41       informal meeting with the taxpayer in order to resolve the appeal. ~~If the  
 42       taxpayer raises a claim regarding a matter that is in the discretion of the~~



1       county auditor, the An informal meeting held after May 9, 2026, must  
2       include the county auditor, if the county auditor did not receive the  
3       written notice under section 1.1 of this chapter. At the preliminary  
4       informal meeting, in order to facilitate understanding and the resolution  
5       of disputed issues:

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

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

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

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



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

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

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

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



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

6 (i) At a hearing under subsection (d), the taxpayer shall have the  
 7 opportunity to present testimony and evidence regarding the matters on  
 8 appeal. ~~If the matters on appeal are in the discretion of the county~~  
 9 ~~auditor~~; The county auditor or the county auditor's representative shall  
 10 attend the hearing. A county or township official, or the county auditor  
 11 or the county auditor's representative, shall have an opportunity to  
 12 present testimony and evidence regarding the matters on appeal. The  
 13 county board may adjourn and continue the hearing to a later date in  
 14 order to make a physical inspection or consider the evidence presented.

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

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

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

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



1 subsection.

2 SECTION 16. IC 6-1.1-15-3, AS AMENDED BY P.L.230-2025,  
 3 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 UPON PASSAGE]: Sec. 3. (a) A taxpayer may obtain a review by the  
 5 Indiana board of:

- 6 (1) a county board's action with respect to a claim under section  
 7 1.1 of this chapter; or
- 8 (2) a denial by the county auditor, the county assessor, or the  
 9 county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2)  
 10 that is appealed to the Indiana board as authorized in  
 11 IC 6-1.1-26-2.1(d)(2).

12 (b) The county assessor ~~is the party (before the abolishment of the  
 13 office) and the county auditor are parties~~ to a review under  
 14 subsection (a)(1) to defend the determination of the county board. ~~The  
 15 county auditor may appear as an additional party to the review if the  
 16 determination concerns a matter that is in the discretion of the county  
 17 auditor.~~ At the time the notice of that determination is given to the  
 18 taxpayer, the taxpayer shall also be informed in writing of:

- 19 (1) the taxpayer's opportunity for review under subsection (a)(1);  
 20 and
- 21 (2) the procedures the taxpayer must follow in order to obtain  
 22 review under this section.

23 (c) A county assessor ~~or county auditor~~ who dissents from the  
 24 determination of the county board may obtain a review by the Indiana  
 25 board. ~~A county auditor who dissents from the determination of the  
 26 county board concerning a matter that is in the discretion of the county  
 27 auditor may obtain a review by the Indiana board.~~

28 (d) In order to obtain a review by the Indiana board under  
 29 subsection (a)(1), the party must, not later than forty-five (45) days  
 30 after the date of the notice given to the party or parties of the  
 31 determination of the county board:

- 32 (1) file a petition for review with the Indiana board; and
- 33 (2) serve a copy of the petition on the other party.

34 (e) The Indiana board shall prescribe the form of the petition for  
 35 review under this chapter. The Indiana board shall issue instructions for  
 36 completion of the form. The form and the instructions must be clear,  
 37 simple, and understandable to the average individual. A petition for  
 38 review of such a determination must be made on the form prescribed  
 39 by the Indiana board. The form must require the petitioner to specify  
 40 the reasons why the petitioner believes that the determination by the  
 41 county board is erroneous.

42 (f) If the action for which a taxpayer seeks review under this section



1 is the assessment of tangible property, the taxpayer is not required to  
 2 have an appraisal of the property in order to do the following:

3                   (1) Initiate the review.  
 4                   (2) Prosecute the review.

5                   (g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d),  
 6 the Indiana board is authorized to approve or disapprove an exemption  
 7 application:

8                   (1) previously submitted to a county board under IC 6-1.1-11-6;  
 9 and  
 10                   (2) that is not approved or disapproved by the county board within  
 11 one hundred eighty (180) days after the owner filed the  
 12 application for exemption under IC 6-1.1-11.

13 The county assessor **is a party (before the abolishment of the office)**  
 14 **and after May 9, 2026, the county auditor are parties** to a petition  
 15 to the Indiana board under IC 6-1.1-11-7(d).

16                   (h) This subsection applies only to the review by the Indiana board  
 17 of a denial of a refund claim described in subsection (a)(2). The county  
 18 assessor **is the party (before the abolishment of the office) and after**  
 19 **May 9, 2026, the county auditor are parties** to a review under  
 20 subsection (a)(2) to defend the denial of the refund under  
 21 IC 6-1.1-26-2.1. In order to obtain a review by the Indiana board under  
 22 subsection (a)(2), the taxpayer must, within forty-five (45) days of the  
 23 notice of denial under IC 6-1.1-26-2.1(d):

24                   (1) file a petition for review with the Indiana board; and  
 25                   (2) serve a copy of the petition on the county auditor.

26                   SECTION 17. IC 6-1.1-15-4, AS AMENDED BY P.L.230-2025,  
 27 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 UPON PASSAGE]: Sec. 4. (a) After receiving a petition for review  
 29 which is filed under section 3 of this chapter, the Indiana board shall  
 30 conduct a hearing at its earliest opportunity. The Indiana board may  
 31 correct any errors related to a claim under section 1.1 of this chapter  
 32 that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

33                   (b) If the Indiana board conducts a site inspection of the property as  
 34 part of its review of the petition, the Indiana board shall give notice to  
 35 all parties of the date and time of the site inspection. The Indiana board  
 36 is not required to assess the property in question. The Indiana board  
 37 shall give notice of the date fixed for the hearing, by mail, to the parties  
 38 or a party's representative. The Indiana board shall give these notices  
 39 at least thirty (30) days before the day fixed for the hearing unless the  
 40 parties agree to a shorter period. With respect to a petition for review  
 41 filed by a county assessor **or county auditor**, the county board that  
 42 made the determination under review under this section may file an



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

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

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

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

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

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

26 (1) ninety (90) days after the hearing; or  
27 (2) the date set in an extension order issued by the Indiana board.

28 The board may not extend the date by more than one hundred  
29 eighty (180) days.

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

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

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

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



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

22 (l) The Indiana board may require the parties to the appeal:  
23 (1) to file not more than five (5) business days before the date of  
24 the hearing required under subsection (a) documentary evidence  
25 or summaries of statements of testimonial evidence; and  
26 (2) to file not more than fifteen (15) business days before the date  
27 of the hearing required under subsection (a) lists of witnesses and  
28 exhibits to be introduced at the hearing.

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



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

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

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

SECTION 18. IC 6-1.1-15-5, AS AMENDED BY P.L.156-2020, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

- (1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and
- (2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final



1 determination of the Indiana board. In order to obtain judicial review  
2 under this section, a party must:

3 (1) file a petition with the Indiana tax court;  
4 (2) serve a copy of the petition on:  
5 (A) the parties to the review by the Indiana board;  
6 (B) the attorney general; and  
7 (C) any entity that filed an amicus curiae brief with the Indiana  
8 board; and  
9 (3) file a written notice of appeal with the Indiana board  
10 informing the Indiana board of the party's intent to obtain judicial  
11 review.

12 Petitions for judicial review may be consolidated at the request of the  
13 appellants if it can be done in the interest of justice. The department of  
14 local government finance may intervene in an action taken under this  
15 subsection if the interpretation of a rule of the department is at issue in  
16 the action. The county assessor (**before the abolishment of the office**)  
17 **and after May 9, 2026, the county auditor, is a party are parties** to  
18 the review under this section.

19 (c) Except as provided in subsection (g), to initiate a proceeding for  
20 judicial review under this section, a party must take the action required  
21 by subsection (b) not later than:

22 (1) forty-five (45) days after the Indiana board gives the person  
23 notice of its final determination, unless a rehearing is conducted  
24 under subsection (a); or  
25 (2) forty-five (45) days after the Indiana board gives the person  
26 notice under subsection (a) of its final determination, if a  
27 rehearing is conducted under subsection (a) or the maximum time  
28 elapses for the Indiana board to make a determination under this  
29 section.

30 (d) The failure of the Indiana board to conduct a hearing within the  
31 period prescribed in section 4(e) of this chapter does not constitute  
32 notice to the party of an Indiana board final determination.

33 (e) The county assessor **or county auditor** may petition for judicial  
34 review to the tax court in the manner prescribed in this section. **If the**  
35 **county auditor appeared before the Indiana board concerning the**  
36 **matter, the county auditor may petition for judicial review to the tax**  
37 **court in the manner prescribed in this section.**

38 (f) The county assessor **or county auditor** may not be represented  
39 by the attorney general in a judicial review initiated under subsection  
40 (b) by the county assessor **or county auditor**.

41 (g) If the maximum time elapses for the Indiana board to give notice  
42 of its final determination under subsection (a) or section 4 of this



1 chapter, a party may initiate a proceeding for judicial review by taking  
 2 the action required by subsection (b) at any time after the maximum  
 3 time elapses. If:

4 (1) a judicial proceeding is initiated under this subsection; and  
 5 (2) the Indiana board has not issued a determination;  
 6 the tax court shall determine the matter de novo.

7 SECTION 19. IC 6-1.1-15-19, AS ADDED BY P.L.244-2015,  
 8 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 UPON PASSAGE]: Sec. 19. (a) **Before July 1, 2026**, a county  
 10 assessor, **and after June 30, 2026, a county auditor**, shall quarterly  
 11 send a notice to the fiscal officer of each taxing unit affected by an  
 12 appeal prosecuted under this chapter, including the fiscal officer of an  
 13 affected redevelopment commission established under IC 36-7. The  
 14 notice must include the following information:

15 (1) The date on which a notice for review was filed.  
 16 (2) The name and address of the taxpayer who filed the notice for  
 17 review.  
 18 (3) The assessed value for the assessment date the year before the  
 19 appeal, and the assessed value on the most recent assessment  
 20 date.  
 21 (4) The status of the taxpayer's appeal.

22 (b) Each township assessor (if any) shall furnish to the county  
 23 assessor all requested information necessary for purposes of providing  
 24 the quarterly notices under this section.

25 (c) A notice required by this section may be provided to the  
 26 appropriate fiscal officer in an electronic format.

27 SECTION 20. IC 6-1.1-17-3, AS AMENDED BY P.L.68-2025,  
 28 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2026]: Sec. 3. (a) The proper officers of a political subdivision  
 30 shall formulate its estimated budget and its proposed tax rate and tax  
 31 levy on the form prescribed by the department of local government  
 32 finance and approved by the state board of accounts. In formulating a  
 33 political subdivision's estimated budget under this section, the proper  
 34 officers of the political subdivision must consider the net property tax  
 35 revenue that will be collected by the political subdivision during the  
 36 ensuing year, after taking into account the estimate by the department  
 37 of local government finance under IC 6-1.1-20.6-11.1 of the amount by  
 38 which the political subdivision's distribution of property taxes will be  
 39 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after  
 40 taking into account the estimate by the department of local government  
 41 finance under section 0.7 of this chapter of the maximum amount of net  
 42 property tax revenue and miscellaneous revenue that the political



1 subdivision will receive in the ensuing year, and after taking into  
2 account all payments for debt service obligations that are to be made  
3 by the political subdivision during the ensuing year. The political  
4 subdivision or appropriate fiscal body, if the political subdivision is  
5 subject to section 20 of this chapter, shall submit the following  
6 information to the department's computer gateway:

7 (1) The estimated budget.  
8 (2) The estimated maximum permissible levy, as provided by the  
9 department under IC 6-1.1-18.5-24.  
10 (3) The current and proposed tax levies of each fund.  
11 (4) The percentage change between the current and proposed tax  
12 levies of each fund.  
13 (5) The amount by which the political subdivision's distribution  
14 of property taxes may be reduced by credits granted under  
15 IC 6-1.1-20.6, as estimated by the department of local government  
16 finance under IC 6-1.1-20.6-11.1.  
17 (6) The amounts of excessive levy appeals to be requested.  
18 (7) The time and place at which the political subdivision or  
19 appropriate fiscal body will hold a public hearing on the items  
20 described in subdivisions (1) through (6).  
21 (8) The amount of any increase in the tax rate and tax levies of the  
22 political subdivision in an ordinance adopted under section 23 of  
23 this chapter.  
24 (9) The time and place at which the political subdivision or  
25 appropriate fiscal body will meet to fix the budget, tax rate, and  
26 levy under section 5 of this chapter.  
27 (10) The date, time, and place of the final adoption of the budget,  
28 tax rate, and levy under section 5 of this chapter.

29 Except as provided in section 5.6(b) of this chapter, the political  
30 subdivision or appropriate fiscal body shall submit this information to  
31 the department's computer gateway at least ten (10) days before the  
32 public hearing required by this subsection in the manner prescribed by  
33 the department. If the date, time, or place of the final adoption  
34 subsequently changes, the political subdivision shall update the  
35 information submitted to the department's computer gateway. The  
36 department shall make this information available to taxpayers, at least  
37 ten (10) days before the public hearing, through its computer gateway  
38 and provide a telephone number through which taxpayers may request  
39 mailed copies of a political subdivision's information under this  
40 subsection. The department's computer gateway must allow a taxpayer  
41 to search for the information under this subsection by the taxpayer's  
42 address. The department shall review only the submission to the



1 department's computer gateway for compliance with this section.

2 (b) The board of directors of a solid waste management district  
3 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may  
4 conduct the public hearing required under subsection (a):

5 (1) in any county of the solid waste management district; and  
6 (2) in accordance with the annual notice of meetings published  
7 under IC 13-21-5-2.

8 (c) The trustee of each township in the county **before January 1,**  
9 **2027, and the board of county commissioners, after December 31,**  
10 **2026**, shall estimate the amount necessary to meet the cost of township  
11 assistance in the township for the ensuing calendar year. The township  
12 board shall, subject to section 23 of this chapter, adopt with the  
13 township budget a tax rate sufficient to meet the estimated cost of  
14 township assistance. The taxes collected as a result of the tax rate  
15 adopted under this subsection are credited to the township assistance  
16 fund.

17 (d) A political subdivision for which any of the information under  
18 subsection (a) is not submitted to the department's computer gateway  
19 in the manner prescribed by the department shall have its most recent  
20 annual appropriations and annual tax levy continued for the ensuing  
21 budget year.

22 (e) If a political subdivision or appropriate fiscal body timely  
23 submits the information under subsection (a) but subsequently  
24 discovers the information contains an error, the political subdivision or  
25 appropriate fiscal body may submit amended information to the  
26 department's computer gateway. However, submission of an  
27 amendment to information described in subsection (a)(1) through (a)(7)  
28 must occur at least ten (10) days before the public hearing held under  
29 subsection (a), and submission of an amendment to information  
30 described in subsection (a)(8) through (a)(9) must occur at least  
31 twenty-four (24) hours before the time in which the meeting to fix the  
32 budget, tax rate, and levy was originally advertised to commence.

33 (f) Each year, the governing body of a school corporation that  
34 imposes property taxes to pay debt service on bonds or lease rentals on  
35 a lease for a controlled project under IC 6-1.1-20, property taxes under  
36 an operating referendum tax levy under IC 20-46-1, or property taxes  
37 under a school safety referendum tax levy under IC 20-46-9, shall  
38 submit the following information at least ten (10) days before the  
39 public hearing required by subsection (a) in the manner prescribed by  
40 the department:

41 (1) the purposes specified in the public question submitted to the  
42 voters or any revenue spending plans adopted under



1                   IC 6-1.1-20-13, IC 20-46-1-8, or IC 20-46-9-6 for:  
 2                   (A) debt service on bonds or lease rentals on a lease for a  
 3                   controlled project under IC 6-1.1-20;  
 4                   (B) an operating referendum tax levy approved by the voters  
 5                   of the school corporation under IC 20-46-1; or  
 6                   (C) a school safety referendum tax levy approved by the voters  
 7                   of the school corporation under IC 20-46-9;  
 8                   as applicable; and  
 9                   (2) the debt service levy fund, operating referendum tax levy  
 10                  fund, or school safety referendum tax levy fund of the school  
 11                  corporation, whichever is applicable;  
 12                  to show whether the school corporation is using revenue collected from  
 13                  the referendum tax levy in the amounts and for the purposes  
 14                  established in the purposes specified in the public question submitted  
 15                  to the voters or the revenue spending plan, as applicable. The  
 16                  department shall make this information available to taxpayers at least  
 17                  ten (10) days before the public hearing.

18                  SECTION 21. IC 6-1.1-18.5-22 IS ADDED TO THE INDIANA  
 19                  CODE AS A NEW SECTION TO READ AS FOLLOWS  
 20                  [EFFECTIVE JULY 1, 2026]: Sec. 22. **(a) For purposes of**  
 21                  **determining the property tax levy limit imposed on a county under**  
 22                  **section 3 of this chapter, the county ad valorem property tax levy**  
 23                  **for a particular calendar year does not include the amount, if any,**  
 24                  **of ad valorem property taxes imposed for township assistance. A**  
 25                  **separate maximum permissible ad valorem property tax levy for**  
 26                  **township assistance shall be determined as provided in this section**  
 27                  **for 2027 and thereafter.**

28                  **(b) The county's maximum permissible ad valorem property tax**  
 29                  **levy for township assistance for property taxes first due and**  
 30                  **payable in 2027 is equal to the result of:**

31                  **(1) the total amount of property taxes levied for township**  
 32                  **assistance by all townships in the county for property taxes**  
 33                  **first due and payable in 2026; multiplied by**  
 34                  **(2) the maximum levy growth quotient determined under**  
 35                  **section 2 of this chapter for 2027.**

36                  **(c) The county's maximum permissible ad valorem property tax**  
 37                  **levy for township assistance for property taxes for an ensuing**  
 38                  **calendar year after 2027 is equal to the result of:**

39                  **(1) the county's maximum permissible ad valorem property**  
 40                  **tax levy for township assistance determined under this section**  
 41                  **for the current calendar year; multiplied by**  
 42                  **(2) the maximum levy growth quotient determined under**



1                   **section 2 of this chapter for the ensuing calendar year.**

2                   SECTION 22. IC 6-1.1-30-21 IS ADDED TO THE INDIANA  
 3                   CODE AS A NEW SECTION TO READ AS FOLLOWS  
 4                   [EFFECTIVE JULY 1, 2026]: Sec. 21. (a) **The department shall**  
 5                   **develop an automated valuation model system for the assessment**  
 6                   **of all tangible property except agricultural land using data that is**  
 7                   **readily available to the public.**

8                   (b) **The department shall present a plan of implementation for**  
 9                   **an automated valuation model system to the interim study**  
 10                   **committee on fiscal policy before November 1, 2026, and provide**  
 11                   **an update to the interim study committee on fiscal policy on the**  
 12                   **progress of the implementation before November 1 in subsequent**  
 13                   **years until the automated valuation model system is operational**  
 14                   **for use.**

15                   (c) **The interim study committee on fiscal policy shall**  
 16                   **recommend legislation to implement an automated valuation model**  
 17                   **system of statewide assessment following presentation by the**  
 18                   **department that the automated valuation model system is**  
 19                   **operational for use.**

20                   SECTION 23. IC 6-1.1-51.5 IS ADDED TO THE INDIANA CODE  
 21                   AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 22                   JANUARY 1, 2027]:

23                   **Chapter 51.5. Property Tax Liability Credit**

24                   Sec. 1. As used in this chapter, "property tax liability" means  
 25                   liability for the tax imposed on property under this article  
 26                   determined after application of all credits and deductions under  
 27                   this article, but does not include any interest or penalty imposed  
 28                   under this article.

29                   Sec. 2. As used in this chapter, "taxable property" means all  
 30                   tangible property that is subject to the tax imposed by this article  
 31                   and is not exempt from tax under IC 6-1.1-10 or any other law. The  
 32                   term includes a mobile home or manufactured home that is not  
 33                   assessed as real property that an individual uses as the individual's  
 34                   residence.

35                   Sec. 3. This section applies for taxes first due and payable in  
 36                   2028 through the first date that taxes are first due and payable  
 37                   based on assessments under the automated valuation model system  
 38                   in IC 6-1.1-2.5-1. A credit shall be applied against a taxpayer's  
 39                   property tax liability as set forth in this chapter. The amount of the  
 40                   credit under this section is equal to:

41                   (1) for taxes first due and payable in 2028, the lesser of:  
 42                   (A) the property tax liability first due and payable on the



1                   **property for the calendar year; or**  
 2                   **(B) the property tax liability imposed on the taxpayer's**  
 3                   **property for taxes first due and payable in 2026; and**  
 4                   **(2) for taxes first due and payable in 2029 and thereafter the**  
 5                   **greater of zero (0) or the result of:**  
 6                   **(A) the property tax liability first due and payable on the**  
 7                   **property for the calendar year; minus**  
 8                   **(B) the result of:**  
 9                    **(i) the property tax liability first due and payable on the**  
 10                   **property for the immediately preceding year after the**  
 11                   **application of the credit granted under this section for**  
 12                   **that year; multiplied by**  
 13                   **(ii) one and three-hundredths (1.03).**

14                   **Sec. 4. The amount of property tax liability determined in this**  
 15                   **chapter is the maximum property tax liability to which taxable**  
 16                   **property is subject for taxes first due and payable in 2028 through**  
 17                   **the first date that taxes are first due and payable based on**  
 18                   **assessments under the automated valuation model system in**  
 19                   **IC 6-1.1-2.5-1.**

20                   **Sec. 5. The department of local government finance shall apply**  
 21                   **the credit under this chapter to a determination of property tax**  
 22                   **liability for all taxable property as set forth in this chapter.**

23                   SECTION 24. IC 8-23-2-5, AS AMENDED BY P.L.49-2024,  
 24                   SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25                   UPON PASSAGE]: Sec. 5. (a) The department, through the  
 26                   commissioner or the commissioner's designee, shall:

27                   (1) develop, continuously update, and implement:  
 28                    (A) long range comprehensive transportation plans;  
 29                    (B) work programs; and  
 30                    (C) budgets;  
 31                   to assure the orderly development and maintenance of an efficient  
 32                   statewide system of transportation;  
 33                   (2) implement the policies, plans, and work programs adopted by  
 34                   the department;  
 35                   (3) organize by creating, merging, or abolishing divisions;  
 36                   (4) evaluate and utilize whenever possible improved  
 37                   transportation facility maintenance and construction techniques;  
 38                   (5) carry out public transportation responsibilities, including:  
 39                    (A) developing and recommending public transportation  
 40                   policies, plans, and work programs;  
 41                    (B) providing technical assistance and guidance in the area of  
 42                   public transportation to political subdivisions with public



1 transportation responsibilities;

2 (C) developing work programs for the utilization of federal

3 mass transportation funds;

4 (D) furnishing data from surveys, plans, specifications, and

5 estimates required to qualify a state agency or political

6 subdivision for federal mass transportation funds;

7 (E) conducting or participating in any public hearings to

8 qualify urbanized areas for an allocation of federal mass

9 transportation funding;

10 (F) serving, upon designation of the governor, as the state

11 agency to receive and disburse any state or federal mass

12 transportation funds that are not directly allocated to an

13 urbanized area;

14 (G) entering into agreements with other states, regional

15 agencies created in other states, and municipalities in other

16 states for the purpose of improving public transportation

17 service to the citizens; and

18 (H) developing and including in its own proposed

19 transportation plan a specialized transportation services plan

20 for the elderly and persons with disabilities;

21 (6) provide technical assistance to units of local government with

22 road and street responsibilities;

23 (7) develop, undertake, and administer the program of research

24 and extension required under IC 8-17-7;

25 (8) allow public testimony in accordance with section 17 of this

26 chapter whenever the department holds a public hearing (as

27 defined in section 17 of this chapter); and

28 (9) subject to section 6.5 of this chapter, adopt rules under

29 IC 4-22-2 to reasonably and cost effectively manage the

30 right-of-way of the state highway system by establishing a formal

31 procedure for highway improvement projects that involve the

32 relocation of utility facilities by providing for an exchange of

33 information among the department, utilities, and the department's

34 highway construction contractors.

35 (b) Rules adopted under subsection (a)(9):

36 (1) shall not unreasonably affect the cost, or impair the safety or

37 reliability, of a utility service; and

38 (2) must require a utility to provide information concerning all

39 authorized representatives of the utility for purposes of highway

40 improvement projects and improvement projects undertaken by

41 local units of government.

42 (c) A civil action may be prosecuted by or against the department,



1 a department highway construction contractor, or a utility to recover  
 2 costs and expenses directly resulting from willful violation of the rules.  
 3 Nothing in this section or in subsection (a)(9) shall be construed as  
 4 granting authority to the department to adopt rules establishing fines,  
 5 assessments, or other penalties for or against utilities or the  
 6 department's highway construction contractors.

7 (d) Based on information provided by utilities under rules described  
 8 in subsection (b)(2), the department shall establish and publish on the  
 9 department's website a searchable data base of authorized  
 10 representatives of utilities for purposes of improvement projects that  
 11 involve the relocation of utility facilities. A utility that provides  
 12 information described in subsection (b)(2) shall:

13 (1) update the information provided to the department on an  
 14 annual basis; and  
 15 (2) notify the department of any change in the information not  
 16 more than thirty (30) days after the change occurs.

17 (e) Not later than November 1 of each year, the department, through  
 18 the commissioner or the commissioner's designee, shall prepare for the  
 19 interim study committee on roads and transportation a report that  
 20 includes updates on any information requested by the study committee  
 21 to aid in the study of the study committee's assigned topics. The report  
 22 must be submitted in an electronic format under IC 5-14-6.

23 **(f) Before October 1, 2026, the department shall develop and**  
 24 **implement inspection criteria for local bridge inspections**  
 25 **throughout the state with timelines, inspection standards, and**  
 26 **milestones that ensure public safety, comply with state and federal**  
 27 **inspection standards, and have the goal of reducing the cost of local**  
 28 **bridge inspections within a county. The plan shall include**  
 29 **exempting certain local bridges from:**

30 (1) inspection requirements, in whole or in part;  
 31 (2) periodic reporting requirements; or  
 32 (3) any other regulatory or inspection requirement;

33 **that the department determines will reduce costs while complying**  
 34 **with state and federal inspection standard. The department shall**  
 35 **repeal any rules adopted by the department that are inconsistent**  
 36 **with the implementation of the plan.**

37 SECTION 25. IC 8-23-2-19, AS ADDED BY P.L.218-2017,  
 38 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 UPON PASSAGE]: Sec. 19. (a) The department shall:

40 (1) establish a single statewide set of state and local road and  
 41 bridge condition metrics;  
 42 (2) use the metrics in subdivision (1) to:



(A) evaluate and compare state and local road and bridge conditions in local units within Indiana; and

(B) evaluate and compare Indiana's statewide road and bridge conditions to road and bridge conditions in states with similar climate, soil, and traffic conditions; and

(3) develop goals, timelines, and milestones to ensure that Indiana's:

**(A) state and local road and bridge conditions; and**

**(B) local road conditions;**

are in the top quarter of the states included in the comparison in subdivision (2).

(b) The department shall develop a state and local road and bridge project prioritization system and project priority list. The project prioritization system must be based on a model that includes at least the following variables:

### (1) Safety.

## (2) Congestion.

### (3) Environment.

#### (4) Regional and state economic contribution.

### (5) Potential intermodal connectivity.

(6) Total cost of ownership.

(c) The commissioner shall appoint two (2) economic professionals and two (2) engineering professionals to establish and administer the project prioritization system and model. The appointees:

(1) serve at the pleasure of the commissioner; and

(2) are entitled to compensation set by the budget agency.

(d) The department shall use the results of the model established under this section to determine short term and long term budgetary needs. The determination must achieve the following infrastructure goals:

(1) Preserve and maintain current infrastructure resources.

(2) Provide for projected mobility needs for movement of people and goods.

(e) The department may adjust the project priority list established under this section if the department determines that unforeseen circumstances require an adjustment.

(f) The general assembly may not approve or disapprove projects on the department's project priority list.

SECTION 26. IC 12-20-1-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 2.5. The following apply:**

(1) Before January 1, 2027, township assistance is



**administered in each township. The township trustee is the administrator of township assistance in the township.**

(2) After December 31, 2026, township assistance is administered on a county basis by the board of county commissioners.

SECTION 27. IC 12-20-1-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 7. (a) This section applies beginning after December 31, 2026.**

(b) The board of county commissioners shall administer township assistance in the county on a countywide basis.

(c) The following apply to the administration of township assistance in the county:

**(1) A suit or proceeding in favor of or against the board of county commissioners concerning township assistance shall be conducted in favor of or against the county in the county's corporate name.**

**(2) The board of county commissioners is subject to the same privileges and immunities as are accorded to a township trustee under IC 12-20-3.**

(3) The board of county commissioners shall propose uniform standards for the issuance of township assistance throughout the county and the processing of applications for township assistance that meet the requirements of IC 12-20-5.5. The standards shall be adopted and filed with the county fiscal body.

(4) The board of county commissioners has the same powers in the administration of township assistance for the county as a township trustee has in the administration of township assistance for a township under IC 12-20-4, IC 12-20-5, IC 12-20-15, IC 12-20-16, IC 12-20-17, IC 12-20-18, and IC 12-20-19.

**(5) The same standards and requirements that:**

(A) apply to; or

(B) may be imposed upon;

recipients of and applicants for township assistance under IC 12-20-6, IC 12-20-7, IC 12-20-8, IC 12-20-9, IC 12-20-10, IC 12-20-11, IC 12-20-12, and IC 12-20-13 apply to or may be imposed upon recipients of and applicants for township assistance administered by the board of county commissioners.

**(6) The county trustee may assert a claim against the estate of**



an individual who received township assistance from the county to the same extent as a township trustee may assert a claim under IC 12-20-27 against the estate of an individual who received township assistance from a township.

(7) The board of county commissioners is subject to the same reporting requirements with respect to township assistance administered on a countywide basis as a township trustee is subject to under IC 12-20-28 with respect to township assistance administered on a township basis.

**(8) State and local agencies shall provide the board of county commissioners with the information provided to a township trustee under IC 12-20-7. A member of the board of county commissioners or an employee of the county is subject to the criminal penalty set forth in IC 12-20-7-6 for disclosure of information.**

(9) An applicant for township assistance and the board of county commissioners may appeal a decision regarding township assistance in the same manner that an appeal is taken under IC 12-20-15.

**(10) The department of workforce development, the county office of the division of family resources, and any other state or local government agency shall cooperate with and assist the board of county commissioners in carrying out the county commissioner's duties under this section and other statutes.**

(d) Any application for township assistance for which the township has not entered a final decision regarding the granting or denial of township assistance by the close of business December 31, 2026, shall be treated as a new application filed with the county as of that date. The board of county commissioners shall make a decision on the application in accordance with the uniform standards adopted under subsection (c)(3).

(e) Any application for township assistance that has been granted before January 1, 2027, but for which assistance has not been disbursed by the township, shall be disbursed and administered by the board of county commissioners in accordance with the township's grant of township assistance.

(f) The board of county commissioners shall prepare the county's township assistance budget and submit it to the county fiscal body for approval.

SECTION 28. IC 12-20-1.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:



1                   **Chapter 1.5. Township Assistance Plan**  
2

3                   **Sec. 1. This chapter applies in each county.**

4                   **Sec. 2. The county executive shall prepare a plan for the delivery**  
5                   **of township assistance throughout the county. The plan shall take**  
6                   **effect January 1, 2027.**

7                   **Sec. 3. (a) In preparing a plan, the county executive shall:**

8                   **(1) consider whether areas are overserved or underserved in**  
9                   **the delivery of township assistance;**

10                   **(2) determine whether the county may contract with a service**  
11                   **provider to provide some or all township assistance services**  
12                   **to the county; and**

13                   **(3) recognize and coordinate with other providers of relief for**  
14                   **indigent persons.**

15                   **(b) The plan must meet the requirements of this chapter.**

16                   **Sec. 4. After preparing a plan, the county executive shall review**  
17                   **the plan during at least two (2) public meetings at which the public**  
18                   **and any interested parties are entitled to the opportunity to**  
19                   **comment on the plan.**

20                   **Sec. 5. A plan adopted under this chapter must include the**  
21                   **following:**

22                   **(1) A plan specifying any necessary requirements in the**  
23                   **transition to the delivery of township assistance throughout**  
24                   **the county.**

25                   **(2) The county's procedures for application and review of**  
26                   **township assistance requests.**

27                   **(3) The forms of township assistance.**

28                   **(4) A description of the supervisors, investigators, assistants,**  
29                   **or other necessary employees that will be employed in**  
30                   **discharging the coordinator's duties concerning the provision**  
31                   **of township assistance, and a recommendation concerning the**  
32                   **compensation of these employees.**

33                   **(5) A description of the offices that must be maintained in the**  
34                   **county to carry out the coordinator's duties concerning the**  
35                   **provision of township assistance.**

36                   **(6) A description of the proposed standards for township**  
37                   **assistance.**

38                   **(7) In the case of any service, program, limitation, power, or**  
39                   **duty that may under this article or IC 12-30-4 be included in**  
40                   **the plan, a description of whether or not that service,**  
41                   **program, limitation, power, or duty is included in the plan.**

42                   **(8) Any other provisions necessary to address the provision of**  
43                   **township assistance under this article.**



1                   **Sec. 6. (a) The definitions in IC 5-11-1-16 apply to this section.**

2                   **(b) A service provider that contracts with a county to provide**  
 3                   **some or all township assistance services to the county is an entity**  
 4                   **that is subject to examination by the state board of accounts to the**  
 5                   **extent required under IC 5-11-1-9. A service provider shall be**  
 6                   **responsible for the costs of an examination.**

7                   **Sec. 7. After a plan is approved by the county executive, the plan**  
 8                   **and the transfer of township assistance responsibilities to the**  
 9                   **county as provided in the plan take effect January 1, 2027.**

10                  **Sec. 8. After January 1, 2027, the board of county**  
 11                  **commissioners may adopt amendments to the plan.**

12                  SECTION 29. IC 12-20-20-1, AS AMENDED BY P.L.134-2016,  
 13                  SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14                  JULY 1, 2026]: Sec. 1. (a) If a township trustee **before January 1,**  
 15                  **2027, and the board of county commissioners after December 31,**  
 16                  **2026**, as administrator of township assistance, grants township  
 17                  assistance to an indigent individual or to any other person or agency on  
 18                  a township assistance order as provided by law or obligates the  
 19                  township for an item properly payable from township assistance  
 20                  money, the claim against the township must be:

- 21                   (1) itemized and sworn to as provided by law;
- 22                   (2) accompanied by the original township assistance order, which  
 23                   must be itemized and signed; and
- 24                   (3) checked with the records of the township trustee, as  
 25                   administrator of township assistance, and audited and certified by  
 26                   the township trustee.

27                  (b) The township trustee **before January 1, 2027, and the board**  
 28                  **of county commissioners after December 31, 2026**, shall pay claims  
 29                  against the township for township assistance in the same manner that  
 30                  other claims against the township are paid. The township trustee, when  
 31                  authorized to pay claims directly to vendors, shall pay a claim within  
 32                  forty-five (45) days. The township trustee shall pay the claim from:

- 33                   (1) any balance standing to the credit of the township against  
 34                   which the claim is filed; or
- 35                   (2) ~~from~~ any other available fund from which advancements can  
 36                   be made to the township for that purpose.

37                  (c) A township assistance claim for prepaid electric service shall be  
 38                  paid in accordance with IC 12-20-16-3.5.

39                  (d) **This subsection applies after December 31, 2026. A county**  
 40                  **shall pay claims against the county for township assistance in the**  
 41                  **same manner that other claims against the county are paid.**  
 42                  Notwithstanding IC 5-11-10, the county auditor may make



1       payments for claims payable from the county township assistance  
 2       fund established by IC 12-20-21-6 in advance of an allowance by  
 3       the county executive. Each payment of expenses under this section  
 4       must be supported by a fully itemized invoice or bill and  
 5       certification by the county auditor. The county executive shall  
 6       review and allow the claim at its next regular or special meeting  
 7       following the preapproved payment of the expense. The board of  
 8       county commissioners when authorized to pay claims directly to  
 9       vendors, shall pay a claim within forty-five (45) days.

10      SECTION 30. IC 12-20-21-6 IS ADDED TO THE INDIANA  
 11     CODE AS A NEW SECTION TO READ AS FOLLOWS  
 12     [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) On January 1, 2027, a  
 13     township assistance fund is established in each county.

14       (b) The fund shall be raised by a tax levy that:

15           (1) is in addition to all other tax levies authorized; and  
 16           (2) subject to IC 6-1.1-18.5-22, shall be levied annually for  
 17           property taxes first due and payable in 2027 and thereafter by  
 18           the county fiscal body on all taxable property in the county in  
 19           the amount necessary to pay the items, awards, claims,  
 20           allowances, assistance, and other expenses set forth in the  
 21           annual county township assistance budget.

22       (c) The tax imposed under this section shall be collected as other  
 23       state and county ad valorem taxes are collected.

24       (d) The following shall be paid into the fund:

25           (1) All receipts from the tax imposed under this section.  
 26           (2) Any other money required by law to be placed in the fund.

27       (e) The fund is available to pay township assistance expenses  
 28       and obligations set forth in the annual budget.

29       (f) Money in the fund at the end of a budget year does not revert  
 30       to the county general fund.

31       (g) The department of local government finance shall, for  
 32       property taxes first due and payable after December 31, 2026,  
 33       adjust the maximum permissible ad valorem property tax levy of  
 34       the county as necessary and proper to account for the transfer of  
 35       township assistance budgeting and property tax levies from  
 36       townships to counties after December 31, 2026.

37      SECTION 31. IC 12-20-24-0.5 IS ADDED TO THE INDIANA  
 38     CODE AS A NEW SECTION TO READ AS FOLLOWS  
 39     [EFFECTIVE JULY 1, 2026]: Sec. 0.5. This chapter does not apply  
 40     after December 31, 2026.

41      SECTION 32. IC 12-20-24.5 IS ADDED TO THE INDIANA  
 42     CODE AS A NEW CHAPTER TO READ AS FOLLOWS



1        [EFFECTIVE JULY 1, 2026]:

2        **Chapter 24.5. Township Assistance Borrowing**

3        **Sec. 1. This chapter applies after December 31, 2026.**

4        **Sec. 2. (a) In addition to the other methods of township**  
5        **assistance financing provided by this article, if the board of county**  
6        **commissioners determines that the county's township assistance**  
7        **fund will be exhausted before the end of a fiscal year, the board of**  
8        **county commissioners shall notify the county fiscal body of that**  
9        **determination.**

10        **(b) After receiving notice under subsection (a) that the county's**  
11        **township assistance fund will be exhausted before the end of a**  
12        **fiscal year, the county fiscal body may appeal to the department of**  
13        **local government finance for the right to borrow money on a short**  
14        **term basis to fund township assistance services in the county. In**  
15        **the appeal, the county fiscal body must do the following:**

16        **(1) Show that the amount of money contained in the township**  
17        **assistance fund will not be sufficient to fund services required**  
18        **to be provided within the county by this article.**

19        **(2) Show the amount of money that the county fiscal body**  
20        **estimates will be needed to fund the deficit.**

21        **(3) Indicate a period, not to exceed five (5) years, during**  
22        **which the county would repay the loan.**

23        **Sec. 3. (a) If upon appeal under section 2 of this chapter the**  
24        **department of local government finance determines that a county**  
25        **fiscal body should be allowed to borrow money under this chapter,**  
26        **the department shall order the board of county commissioners to**  
27        **borrow the money from a financial institution on behalf of the**  
28        **county fiscal body and to deposit the money borrowed in the**  
29        **county's township assistance fund.**

30        **(b) If upon appeal under section 2 of this chapter, the**  
31        **department of local government finance determines that a county**  
32        **fiscal body should not be allowed to borrow money, the county**  
33        **fiscal body may not borrow money under this chapter for that**  
34        **year.**

35        **Sec. 4. If a loan is approved under this chapter, the department**  
36        **of local government finance shall determine the period during**  
37        **which the county shall repay the loan. However, the period may**  
38        **not exceed five (5) years.**

39        **Sec. 5. The department of local government finance may not do**  
40        **any of the following:**

41        **(1) Approve a request to borrow money made under this**  
42        **chapter unless the county fiscal body determines that the**



county's township assistance fund will be exhausted before the fund can fund all county obligations incurred under this article.

**(2) Recommend or approve a loan that will exceed the estimated amount of the deficit.**

**Sec. 6. (a) If a county fiscal body:**

**(1) appeals before August 1 for permission to borrow money;**

**(2) receives permission from the department to borrow money before November 1 of that year; and**

**(3) borrows money under this chapter;**

**the county fiscal body shall levy a property tax beginning in the next succeeding year and continuing for the term of the loan in an amount each year that will be sufficient to pay the principal and interest due on the loan for the year.**

**(b) If the county fiscal body:**

**(1) appeals after August 1 for permission to borrow money;**

(2) receives permission from the department of local government finance to borrow money; and

**(3) borrows money in the year of the appeal under this chapter;**

**the county fiscal body shall levy a property tax beginning in the second succeeding year and continuing for the term of the loan in an amount each year that will be sufficient to pay the principal and interest due on the loan for the year.**

(c) The property taxes levied under this section shall be retained by the county executive and applied by the county executive to retire the debt.

Sec. 7. A county fiscal body must make an additional appropriation before money borrowed under this chapter may be spent.

SECTION 33. IC 12-20-26-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 0.5. This chapter does not apply after December 31, 2026.**

SECTION 34. IC 15-16-7-4, AS ADDED BY P.L.2-2008, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) The weed control board consists of the following members to be appointed by the authorizing body:

(1) One (1) member who is:

**(A) a township trustee of a township in the county; or**

(B) after December 31, 2026, the board of county commissioners, who is responsible for the destruction of



**detrimental plants described in this chapter.**

(2) One (1) soil and water conservation district supervisor.

(3) One (1) representative from the agricultural community of the county.

(4) One (1) representative from the county highway department or an appointee of the county commissioners.

(5) One (1) cooperative extension service agent from the county to serve in a nonvoting advisory capacity.

(c) The board shall elect a chairperson and a secretary. The members of the board are not entitled to receive any compensation, but are entitled to any traveling and other expenses that are necessary in the discharge of the members' duties.

SECTION 35. IC 36-1-2-5, AS AMENDED BY P.L.278-2019, SECTION 178, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. "Executive" means the following:

(1) The board of commissioners, for a county that does not have a consolidated city.

(2) The mayor of the consolidated city, for a county having a consolidated city.

(3) The mayor, for a city.

(4) The president of the town council, for a town.

(5) The trustee, for a township before January 1, 2027, and the board of county commissioners upon assuming the duties of the trustee after December 31, 2026.

(6) The superintendent, for a school corporation.

(7) The chief executive officer, for any other political subdivision.

SECTION 36. IC 36-1-2-7, AS AMENDED BY P.L.227-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. "Fiscal officer" means:

(1) auditor, for a county not having a consolidated city;

(2) controller, for a:

(A) consolidated city;

(B) county having a consolidated city, except as otherwise provided; or

(C) second class city;

(3) clerk-treasurer, for a third class city;

(4) clerk-treasurer, for a town; or

(5) trustee, for a township, before January 1, 2027, and the board of county commissioners upon assuming the duties of



**the trustee after December 31, 2026.**

SECTION 37. IC 36-2-6-4.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 4.6. Notwithstanding IC 5-11-10, after December 31, 2026, the county auditor may make payments for claims payable from the county township assistance fund under IC 12-20-21-6 in advance of allowance by the county executive. Each payment of expenses under this section must be supported by a fully itemized invoice or bill and certification by the county auditor. The county executive shall review and allow the claim at its next regular or special meeting following the preapproved payment of the expense.**

SECTION 38. IC 36-2-15-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.1. (a) This section applies to the office of a county assessor in existence on May 10, 2026.**

**(b) On July 1, 2026, the office of county assessor is abolished.**

**(c) On July 1, 2026, all the powers and duties of the county assessor are transferred to the county auditor.**

**(d) On July 1, 2026, all of the following are transferred to the county auditor:**

**(1) All employment positions as of June 30, 2026, of all employees of the county assessor.**

**(2) The real and personal property of the county assessor.**

**(3) The obligations outstanding on June 30, 2026, of the county assessor.**

**(4) The funds of the county assessor.**

**(e) Before July 1, 2026, the county auditor shall interview, or give the opportunity to interview to, each individual who:**

**(1) is, as of May 15, 2026, an employee of the county assessor; and**

**(2) applies before June 1, 2026, for an employment position referred to in subsection (d)(1).**

SECTION 39. IC 36-2-15-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.2. (a) Each county assessor whose duties will be transferred under section 0.1 of this chapter shall:**

**(1) organize the records of the assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance; and**

**(2) transfer the records before July 1, 2026, as directed by the department of local government finance.**



(b) The department of local government finance shall determine a procedure and schedule for the transfer of the records and operations from the county assessor to the county auditor. The assessors shall assist each other and coordinate their efforts to:

- (1) ensure an orderly transfer of all records; and
- (2) provide for an uninterrupted and professional transition of any functions of assessors that are consistent with this chapter, IC 6-1.1, and the directions of the department of local government finance.

SECTION 40. IC 36-2-15-2, AS AMENDED BY P.L.167-2015, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 30, 2026]: Sec. 2. (a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

(b) To be eligible to serve as an assessor, an individual must meet the following qualifications before taking office:

(1) If the individual has never held the office of county assessor, the individual must have attained a level two assessor-appraiser certification under JC 6-1.1-35.5.

(2) If the individual has held the office of county assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.

(c) A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.

(d) The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.

(e) This section expires July 1, 2026.

(c) This section expires July 1, 2026.

SECTION 41. IC 36-2-15-3, AS AMENDED BY P.L.146-2008, SECTION 692, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 30, 2026]: Sec. 3. (a) Subject to subsection (b), the assessor shall keep the assessor's office in a building provided at the county seat by the county executive. The assessor shall keep the office open for business during regular business hours on every day of the year except Sundays and legal holidays. However, the assessor may close the office on days specified by the county executive according to custom and practice of the county.

(b) After June 30, 2008, the county assessor may establish one (1) or more satellite offices in the county.

**(c) This section expires July 1, 2026.**

SECTION 42. IC 36-2-15-5, AS AMENDED BY P.L.167-2015,



1 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2026]: Sec. 5. (a) **Subject to section 0.1 of this chapter**, the  
 3 county assessor shall perform the functions assigned by statute to the  
 4 county assessor, including the following:

5 (1) Countywide equalization.  
 6 (2) Selection and maintenance of a countywide computer system.  
 7 (3) Certification of gross assessments to the county auditor.  
 8 (4) Discovery of omitted property.  
 9 (5) ~~In:~~

10 (A) a township in which the transfer of duties of the elected  
 11 township assessor is required by subsection (c); or  
 12 (B) a township in which the duties relating to the assessment  
 13 of tangible property are not required to be performed by a  
 14 township assessor elected under IC 36-6-5;

15 Performance of the assessment duties prescribed by IC 6-1.1.

16 (b) A transfer of duties between assessors does not affect:

17 (1) any assessment, assessment appeal, or other official action  
 18 made by an assessor before the transfer; or  
 19 (2) any pending action against, or the rights of any party that may  
 20 possess a legal claim against, an assessor that is not described in  
 21 subdivision (1).

22 Any assessment, assessment appeal, or other official action of an  
 23 assessor made by the assessor within the scope of the assessor's official  
 24 duties before the transfer is considered as having been made by the  
 25 assessor to whom the duties are transferred.

26 (c) If the individual elected to the office of township assessor has  
 27 not attained the assessor-appraiser certification level required by  
 28 IC 36-6-5-1 before the date the term of office begins, the assessment  
 29 duties prescribed by IC 6-1.1 that would otherwise be performed in the  
 30 township by the township assessor are transferred to the county  
 31 assessor on that date. If assessment duties in a township are transferred  
 32 to the county assessor under this subsection, those assessment duties  
 33 are transferred back to the township assessor if at a later election an  
 34 individual who has attained the assessor-appraiser certification level  
 35 required by IC 36-6-5-1 is elected to the office of township assessor.

36 SECTION 43. IC 36-2-15-7, AS ADDED BY P.L.219-2007,  
 37 SECTION 109, IS AMENDED TO READ AS FOLLOWS  
 38 [EFFECTIVE JUNE 30, 2026]: Sec. 7. (a) Each county assessor,  
 39 elected township assessor, or township trustee-assessor whose  
 40 assessment duties prescribed by IC 6-1.1 will be transferred under  
 41 section 5 of this chapter shall:

42 (1) organize the records of the assessor's office relating to the



1 assessment of tangible property in a manner prescribed by the  
 2 department of local government finance; and  
 3 (2) transfer the records as directed by the department of local  
 4 government finance.  
 5 (b) The department of local government finance shall determine a  
 6 procedure and schedule for the transfer of the records and operations.  
 7 The assessors shall assist each other and coordinate their efforts to:  
 8 (1) ensure an orderly transfer of all records; and  
 9 (2) provide for an uninterrupted and professional transition of the  
 10 property assessment functions consistent with this chapter and the  
 11 directions of the department of local government finance.  
 12 **(c) This section expires July 1, 2026.**  
 13 SECTION 44. IC 36-6-4-0.5 IS ADDED TO THE INDIANA CODE  
 14 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 15 1, 2026]: **Sec. 0.5. (a) The term of each township trustee shall expire**  
 16 **December 31, 2026.**  
 17 **(b) Beginning after December 31, 2026, the board of county**  
 18 **commissioners of the county in which a township is located shall**  
 19 **assume the duties of the township trustee for the township and all**  
 20 **the powers and duties of the township trustee are transferred to the**  
 21 **county commissioners.**  
 22 **(c) The board of county commissioners shall do the following:**  
 23 (1) Administer township assistance countywide under  
 24 IC 12-20 and IC 12-30-4.  
 25 (2) Perform all other duties prescribed for the township  
 26 trustee by statute before January 1, 2027.  
 27 SECTION 45. IC 36-6-5-0.3 IS ADDED TO THE INDIANA CODE  
 28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 29 UPON PASSAGE]: **Sec. 0.3. (a) This section applies to the office of**  
 30 **a township assessor in existence on May 10, 2026.**  
 31 **(b) On July 1, 2026, the office of township assessor is abolished.**  
 32 **(c) On July 1, 2026, all the powers and duties of the township**  
 33 **assessor are transferred to the county auditor of the county in**  
 34 **which the township is located.**  
 35 **(d) On July 1, 2026, all of the following are transferred to the**  
 36 **county auditor:**  
 37 (1) All employment positions as of June 30, 2026, of all  
 38 employees of each township assessor in the county.  
 39 (2) The real and personal property of each township assessor  
 40 in the county.  
 41 (3) The obligations outstanding on June 30, 2026, of each  
 42 township assessor in the county.



(4) The funds of each township assessor in the county.

(e) Before July 1, 2026, the county auditor shall interview, or give the opportunity to interview to, each individual who:

(1) is, as of May 15, 2026, an employee of a township assessor in the county; and

(2) applies before June 1, 2026, for an employment position referred to in subsection (d)(1).

SECTION 46. IC 36-6-5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 0.5. (a) Each township assessor whose duties will be transferred under section 0.3 of this chapter shall:

(1) organize the records of the assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance; and

(2) transfer the records before July 1, 2026, as directed by the department of local government finance.

(b) The department of local government finance shall determine a procedure and schedule for the transfer of the records and operations from the township assessor to the county auditor. The assessors shall assist each other and coordinate their efforts to:

(1) ensure an orderly transfer of all records; and

(2) provide for an uninterrupted and professional transition of any functions of assessors that are consistent with this chapter, IC 6-1.1, and the directions of the department of local government finance.

SECTION 47. IC 36-6-5-1 IS REPEALED [EFFECTIVE JULY 1, 2026]. Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:

(A) a population of more than eight thousand (8,000); or

(B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:

(1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000); if:

(A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and



(B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

29                   (1) If the individual has never held the office of township  
30                   assessor, the individual must have attained a level two  
31                   assessor-appraiser certification under IC 6-1.1-35.5.

32                   (2) If the individual has held the office of township assessor, the  
33                   individual must have attained a level three assessor-appraiser  
34                   certification under IC 6-1.1-35.5.

39 SECTION 48. IC 36-6-5-3, AS AMENDED BY P.L.146-2008,  
40 SECTION 711, IS AMENDED TO READ AS FOLLOWS  
41 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) Except as provided in  
42 subsection (b) **and section 0.3 of this chapter**, the assessor shall



1 perform the duties prescribed by statute, including assessment duties  
 2 prescribed by IC 6-1-1.

3 (b) Subsection (a) does not apply if the duties of the township  
 4 assessor have been transferred to the county assessor as described in  
 5 ~~IC 6-1-1-24 or IC 36-2-15~~.

6 SECTION 49. IC 36-6-5-4 IS REPEALED [EFFECTIVE JULY 1,  
 7 2026]. Sec. 4. (a) Before July 1, 2017, an employee of a township  
 8 assessor who performs real property assessing duties must have  
 9 attained the level of certification under ~~IC 6-1-1-35.5~~ that the township  
 10 assessor is required to attain under section 1(g) of this chapter.

11 (b) After June 30, 2017, an employee of a township assessor who is  
 12 responsible for placing an assessed valuation on real property must  
 13 have attained the certification of a level three assessor-appraiser under  
 14 ~~IC 6-1-1-35.5~~.

15 (c) This subsection applies after June 30, 2017. If the township  
 16 assessor has not attained the certification of a level three  
 17 assessor-appraiser under ~~IC 6-1-1-35.5~~, the township fiscal body shall  
 18 authorize either of the following:

19 (1) The appointment of at least one (1) deputy or employee who  
 20 has attained the certification of a level three assessor-appraiser  
 21 under ~~IC 6-1-1-35.5~~.

22 (2) Contracting with a person who has attained, or who employs  
 23 for purposes of the contract an individual who has attained, the  
 24 certification of a level three assessor-appraiser under  
 25 ~~IC 6-1-1-35.5~~. The individual under contract with the township  
 26 assessor under this subdivision shall assist the township assessor  
 27 with assessment duties as determined by the township assessor.

28 Payment for the deputy, employee, or contractor shall be made from the  
 29 budget for the township assessor.

30 SECTION 50. IC 36-12-1-15 IS ADDED TO THE INDIANA  
 31 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 32 [EFFECTIVE JULY 1, 2026]: Sec. 15. After December 31, 2026, the  
 33 powers and duties of a township trustee concerning public  
 34 libraries, library districts, or provision or receipt of library  
 35 services by contract under this article are transferred to the board  
 36 of county commissioners.

37 SECTION 51. [EFFECTIVE JULY 1, 2026] (a) The legislative  
 38 services agency shall prepare, as directed by the legislative council,  
 39 legislation for introduction in the 2027 regular session of the  
 40 general assembly to organize and correct statutes affected by this  
 41 act, if necessary.

42 (b) This SECTION expires July 1, 2028.



1 SECTION 52. **An emergency is declared for this act.**

