

# HOUSE BILL No. 1658

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 3-8-1-23; IC 3-10-2-13; IC 3-11-2-12; IC 3-13-10-3; IC 6-1.1; IC 36-2-15; IC 36-6-5.

**Synopsis:** Residential property assessment. Eliminates elections for the office of county assessor and township assessor after 2026 and phases out the offices of county assessor and township assessor as the terms of those elected to the offices expire. Transfers the duties of the assessor to the county auditor at the expiration of each assessor's term. Requires the department of local government finance (DLGF) to develop an automated valuation model system (AVM system) to be used by the DLGF to annually run all qualifying residential property through the AVM system and provide the values determined to the county auditor. Requires county auditors to use the values to determine the fair market value of qualified residential property. Defines "qualified residential property". Specifies the elements and functionality that must be included in the AVM system. Requires the DLGF to start running all qualifying residential property through an AVM system beginning with the first assessment date that an AVM system is operational for use, but not later than the 2031 assessment date. Eliminates qualified residential property from cyclical reassessments and annual adjustments (or "trending") and ratio studies. Allows taxpayers to elect to receive notices of assessment (Form 11) by electronic mail. Makes corresponding changes.

**Effective:** July 1, 2025; January 1, 2026; July 1, 2026; December 31, 2026.

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January 21, 2025, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

# HOUSE BILL No. 1658

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, 2025]: Sec. 23. **This section does not apply to elections**
- 4 **after 2026.** A candidate for the office of county assessor must satisfy
- 5 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 3-10-2-13, AS AMENDED BY P.L.278-2019,
- 12 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 13 JULY 1, 2025]: Sec. 13. The following public officials shall be elected
- 14 at the general election before their terms of office expire and every four
- 15 (4) years thereafter:
- 16 (1) Clerk of the circuit court.
- 17 (2) County auditor.



- 1 (3) County recorder.  
 2 (4) County treasurer.  
 3 (5) County sheriff.  
 4 (6) County coroner.  
 5 (7) County surveyor.  
 6 (8) County assessor. **This subdivision does not apply to**  
 7 **elections after 2026.**  
 8 (9) County commissioner.  
 9 (10) County council member.  
 10 (11) Township trustee.  
 11 (12) Township board member.  
 12 (13) Township assessor (only in a township referred to in  
 13 ~~IC 36-6-5-1(d)~~; **IC 36-6-5-1(e)**). **This subdivision does not**  
 14 **apply to elections after 2026.**  
 15 (14) Judge of a small claims court.  
 16 (15) Constable of a small claims court.

17 SECTION 3. IC 3-11-2-12, AS AMENDED BY P.L.227-2023,  
 18 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2025]: Sec. 12. (a) The following offices shall be placed on  
 20 the general election ballot in the following order after the public  
 21 questions described in section 10(a) of this chapter:

- 22 (1) Federal and state offices:  
 23 (A) President and Vice President of the United States.  
 24 (B) United States Senator.  
 25 (C) Governor and lieutenant governor.  
 26 (D) Secretary of state.  
 27 (E) Auditor of state.  
 28 (F) Treasurer of state.  
 29 (G) Attorney general.  
 30 (H) United States Representative. If an election to fill a  
 31 vacancy in an office of United States Representative under  
 32 IC 3-10-8 is held on the same day as the election for the next  
 33 term of the same office, the ballot shall list the election to fill  
 34 the vacancy in the office immediately after the election for the  
 35 next term of the office.  
 36 (2) Legislative offices:  
 37 (A) State senator.  
 38 (B) State representative.  
 39 (3) Circuit offices and county judicial offices:  
 40 (A) Judge of the circuit court, and unless otherwise specified  
 41 under IC 33, with each division separate if there is more than  
 42 one (1) judge of the circuit court.



- 1 (B) Judge of the superior court, and unless otherwise specified  
 2 under IC 33, with each division separate if there is more than  
 3 one (1) judge of the superior court.  
 4 (C) Judge of the probate court.  
 5 (D) Prosecuting attorney.  
 6 (E) Clerk of the circuit court.  
 7 (4) County offices:  
 8 (A) County auditor.  
 9 (B) County recorder.  
 10 (C) County treasurer.  
 11 (D) County sheriff.  
 12 (E) County coroner.  
 13 (F) County surveyor.  
 14 (G) County assessor. **This clause does not apply to elections**  
 15 **after 2026.**  
 16 (H) County commissioner.  
 17 (I) County council member.  
 18 (5) Township offices:  
 19 (A) Township assessor (only in a township referred to in  
 20 ~~IC 36-6-5-1(d)~~; **IC 36-6-5-1(e)**). **This clause does not apply**  
 21 **to elections after 2026.**  
 22 (B) Township trustee.  
 23 (C) Township board member.  
 24 (D) Judge of the small claims court.  
 25 (E) Constable of the small claims court.  
 26 (6) City offices:  
 27 (A) Mayor.  
 28 (B) Clerk or clerk-treasurer.  
 29 (C) Judge of the city court.  
 30 (D) City-county council member or common council member.  
 31 (7) Town offices:  
 32 (A) Clerk-treasurer.  
 33 (B) Judge of the town court.  
 34 (C) Town council member.  
 35 (b) If a major political party does not nominate a candidate for an  
 36 office on a general, municipal, or special election ballot then the county  
 37 election board may print "NO CANDIDATE FILED" in the place on  
 38 the ballot where the name of the major political party's nominee would  
 39 be printed.  
 40 SECTION 4. IC 3-13-10-3 IS REPEALED [EFFECTIVE  
 41 DECEMBER 31, 2026]. Sec. 3: (a) This section applies to a vacancy  
 42 in the office of township assessor not covered by section 1 of this



1 chapter.

2 (b) A vacancy shall be filled by the county assessor, subject to the  
3 approval of the department of local government finance. Except as  
4 provided in subsection (c), the county assessor shall make the  
5 appointment not later than thirty (30) days after the vacancy occurs. If  
6 the vacancy occurred because the elected township assessor failed to  
7 qualify or was removed, the person who is appointed must be of the  
8 same political party as the elected township assessor.

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

15 SECTION 5. IC 6-1.1-1-3.2 IS ADDED TO THE INDIANA CODE  
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
17 1, 2025]: **Sec. 3.2. "Automated valuation model system" means a**  
18 **centralized system of automated valuation models and algorithms**  
19 **that may be applied to property valuation.**

20 SECTION 6. IC 6-1.1-1-14.5 IS ADDED TO THE INDIANA  
21 CODE AS A NEW SECTION TO READ AS FOLLOWS  
22 [EFFECTIVE JULY 1, 2025]: **Sec. 14.5. "Qualifying residential**  
23 **property" means residential real property for which there is**  
24 **sufficient data available to establish a statistically valid value using**  
25 **an automated valuation model system, as determined by the**  
26 **department. The term also includes residential real property for**  
27 **which the county auditor is required to determine an assessment**  
28 **manually, if the department provides notice to the auditor under**  
29 **IC 6-1.1-2.5.**

30 SECTION 7. IC 6-1.1-2.5 IS ADDED TO THE INDIANA CODE  
31 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
32 JULY 1, 2025]:

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

34 **Sec. 1. This chapter applies beginning with the first assessment**  
35 **date that an automated valuation model system is operational for**  
36 **use, and each assessment date thereafter.**

37 **Sec. 2. Except as provided in section 3 of this chapter, the**  
38 **department shall annually run all qualifying residential property**  
39 **through the automated valuation model system developed under**  
40 **IC 6-1.1-30-20, and provide the values determined to the county**  
41 **auditor.**

42 **Sec. 3. In the case of residential property for which there is not**



1 sufficient data available to establish a statistically valid market  
 2 value using an automated valuation model system, the department  
 3 shall notify the county auditor of the need to assess the property  
 4 manually, and the auditor shall determine the assessment under  
 5 this chapter for that year based on a process, methodology, and  
 6 standards prescribed by the department based on best practices for  
 7 residential real estate valuation and using the value from the  
 8 automated system as a starting point.

9 **Sec. 4.** The department shall begin running all qualifying  
 10 residential property under this chapter through an automated  
 11 valuation model system not later than the earlier of:

- 12 (1) the first assessment date for which the automated  
 13 valuation model system is operational for use; or
- 14 (2) the 2031 assessment date.

15 **Sec. 5.** The county auditor shall use the values determined by  
 16 the department under section 2 of this chapter using the automated  
 17 valuation model system to determine the fair market value of  
 18 qualified residential property. However, the assessed value of  
 19 qualified residential property may not increase by more than the  
 20 following amounts for the first four (4) assessment dates:

- 21 (1) For the first assessment date an automated valuation  
 22 model system is applied under this chapter:
  - 23 (A) the property's assessed value for the assessment date  
 24 immediately preceding the first assessment date for which  
 25 this chapter applies; multiplied by
  - 26 (B) one and two-tenths (1.2).
- 27 (2) For the assessment date immediately following the  
 28 assessment date in subdivision (1):
  - 29 (A) the property's assessed value for the assessment date  
 30 immediately preceding the first assessment date for which  
 31 this chapter applies; multiplied by
  - 32 (B) one and four-tenths (1.4).
- 33 (3) For the assessment date immediately following the  
 34 assessment date in subdivision (2):
  - 35 (A) the property's assessed value for the assessment date  
 36 immediately preceding the first assessment date for which  
 37 this chapter applies; multiplied by
  - 38 (B) one and six-tenths (1.6).
- 39 (4) For the assessment date immediately following the  
 40 assessment date in subdivision (3):
  - 41 (A) the property's assessed value for the assessment date  
 42 immediately preceding the first assessment date for which



1                   **this chapter applies; multiplied by**

2                   **(B) one and eight-tenths (1.8).**

3                   SECTION 8. IC 6-1.1-4-4.2, AS AMENDED BY P.L.236-2023,  
4                   SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5                   JULY 1, 2025]: Sec. 4.2. (a) **Qualified residential property shall not**  
6                   **be subject to reassessment under this section beginning with the**  
7                   **assessment date on which the department first begins using the**  
8                   **automated valuation model system under IC 6-1.1-2.5-1, and each**  
9                   **assessment date thereafter.**

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

15                  (1) The reassessment plan is subject to approval by the  
16                  department of local government finance. The department of local  
17                  government finance shall complete its review and approval of the  
18                  reassessment plan before:

19                         (A) March 1, 2015; and

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

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

24                  (3) Except as provided in subsection ~~(b)~~; **(c)**, the reassessment  
25                  plan must divide all parcels of real property in the county into  
26                  four (4) different groups of parcels. Each group of parcels must  
27                  contain approximately twenty-five percent (25%) of the parcels  
28                  within each class of real property in the county.

29                  (4) Except as provided in subsection ~~(b)~~; **(c)**, all real property in  
30                  each group of parcels shall be reassessed under the county's  
31                  reassessment plan once during each four (4) year cycle.

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

34                  (6) The reassessment of parcels:

35                         (A) must include a physical inspection of each parcel of real  
36                         property in the group of parcels that is being reassessed; and

37                         (B) shall be completed on or before January 1 of the year after  
38                         the year in which the reassessment of the group of parcels  
39                         begins.

40                  (7) For real property included in a group of parcels that is  
41                  reassessed, the reassessment is the basis for taxes payable in the  
42                  year following the year in which the reassessment is to be



- 1 completed.
- 2 (8) The reassessment plan must specify the dates by which the
- 3 assessor must submit land values under section 13.6 of this
- 4 chapter to the county property tax assessment board of appeals.
- 5 (9) The department may not approve the reassessment plan until
- 6 the assessor provides verification that the land values
- 7 determination under section 13.6 of this chapter has been
- 8 completed.
- 9 (10) Subject to review and approval by the department of local
- 10 government finance, the county assessor may modify the
- 11 reassessment plan.
- 12 ~~(b)~~ (c) A county may submit a reassessment plan that provides for
- 13 reassessing more than twenty-five percent (25%) of all parcels of real
- 14 property in the county in a particular year. A plan may provide that all
- 15 parcels are to be reassessed in one (1) year. However, a plan must
- 16 cover a four (4) year period. All real property in each group of parcels
- 17 shall be reassessed under the county's reassessment plan once during
- 18 each reassessment cycle.
- 19 ~~(c)~~ (d) The reassessment of the first group of parcels under a
- 20 county's reassessment plan shall begin on July 1, 2014, and shall be
- 21 completed on or before January 1, 2015.
- 22 ~~(d)~~ (e) The department of local government finance may adopt rules
- 23 to govern the reassessment of property under county reassessment
- 24 plans.
- 25 SECTION 9. IC 6-1.1-4-4.5, AS AMENDED BY P.L.8-2022,
- 26 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2025]: Sec. 4.5. (a) **Qualified residential property shall not**
- 28 **be subject to annual adjustments under this section beginning with**
- 29 **the assessment date on which the department first begins using the**
- 30 **automated valuation model system under IC 6-1.1-2.5-1, and each**
- 31 **assessment date thereafter.**
- 32 (b) The department of local government finance shall adopt rules
- 33 establishing a system for annually adjusting the assessed value of real
- 34 property to account for changes in value in those years since a
- 35 reassessment under section 4.2 of this chapter for the property last took
- 36 effect.
- 37 ~~(b)~~ (c) Subject to ~~subsection (f)~~; **subsections (a) and (g)**, the system
- 38 must be applied to adjust assessed values beginning with the 2006
- 39 assessment date and each year thereafter that is not a year in which a
- 40 reassessment under section 4.2 of this chapter for the property becomes
- 41 effective.
- 42 ~~(c)~~ (d) The rules adopted under subsection ~~(a)~~ (b) must include the





- 1 following characteristics in the system:
- 2 (1) Promote uniform and equal assessment of real property within
- 3 and across classifications.
- 4 (2) Require that assessing officials:
- 5 (A) reevaluate the factors that affect value;
- 6 (B) express the interactions of those factors mathematically;
- 7 (C) use mass appraisal techniques to estimate updated property
- 8 values within statistical measures of accuracy; and
- 9 (D) provide notice to taxpayers of an assessment increase that
- 10 results from the application of annual adjustments.
- 11 (3) Prescribe procedures that permit the application of the
- 12 adjustment percentages in an efficient manner by assessing
- 13 officials.
- 14 ~~(d)~~ (e) The department of local government finance must review and
- 15 certify each annual adjustment determined under this section.
- 16 ~~(e)~~ (f) For an assessment beginning after December 31, 2022,
- 17 agricultural improvements such as but not limited to barns, grain bins,
- 18 or silos on land assessed as agricultural shall not be adjusted using
- 19 factors, such as neighborhood delineation, that are appropriate for use
- 20 in adjusting residential, commercial, and industrial real property. Those
- 21 portions of agricultural parcels that include land and buildings not used
- 22 for an agricultural purpose, such as homes, homesites, and excess
- 23 residential land and commercial or industrial land and buildings, shall
- 24 be adjusted by the factor or factors developed for other similar property
- 25 within the geographic stratification. The residential portion of
- 26 agricultural properties shall be adjusted by the factors applied to
- 27 similar residential purposes.
- 28 ~~(f)~~ (g) In making the annual determination of the base rate to satisfy
- 29 the requirement for an annual adjustment for each assessment date, the
- 30 department of local government finance shall not later than March 1 of
- 31 each year determine the base rate using the methodology reflected in
- 32 Table 2-18 of Book 1, Chapter 2 of the department of local government
- 33 finance's Real Property Assessment Guidelines (as in effect on January
- 34 1, 2005), except that the department shall adjust the methodology as
- 35 follows:
- 36 (1) Use a six (6) year rolling average adjusted under subdivision
- 37 (3) instead of a four (4) year rolling average.
- 38 (2) Use the data from the six (6) most recent years preceding the
- 39 year in which the assessment date occurs for which data is
- 40 available, before one (1) of those six (6) years is eliminated under
- 41 subdivision (3) when determining the rolling average.
- 42 (3) Eliminate in the calculation of the rolling average the year



1 among the six (6) years for which the highest market value in use  
2 of agricultural land is determined.

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

7 (A) If the preliminary base rate for the assessment date would  
8 be at least ten percent (10%) greater than the final base rate  
9 determined for the preceding assessment date, a capitalization  
10 rate of eight percent (8%) shall be used to determine the final  
11 base rate.

12 (B) If the preliminary base rate for the assessment date would  
13 be at least ten percent (10%) less than the final base rate  
14 determined for the preceding assessment date, a capitalization  
15 rate of six percent (6%) shall be used to determine the final  
16 base rate.

17 (C) If neither clause (A) nor clause (B) applies, a capitalization  
18 rate of seven percent (7%) shall be used to determine the final  
19 base rate.

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

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

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

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

35 ~~(h)~~ **(i)** The department shall release the department's annual  
36 determination of the base rate on or before March 1 of each year.

37 SECTION 10. IC 6-1.1-4-22, AS AMENDED BY P.L.178-2021,  
38 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2025]: Sec. 22. (a) If any assessing official **or the county**  
40 **auditor, as applicable after December 31, 2026,** assesses or  
41 reassesses any real property under this article (including an annual  
42 adjustment under section 4.5 of this chapter), the official **or the county**



1 **auditor, as applicable after December 31, 2026,** shall give notice to  
 2 the taxpayer and the county assessor, by mail or by using electronic  
 3 mail that includes a secure Internet link to the information in the notice,  
 4 of the amount of the assessment or reassessment. **Beginning with the**  
 5 **assessment date on which the department first begins using the**  
 6 **automated valuation model system under IC 6-1.1-2.5-1, a taxpayer**  
 7 **may elect to receive the notice electronically, in which case the**  
 8 **notice under this section shall be provided to the taxpayer using**  
 9 **electronic mail.**

10 (b) Each township or county assessor shall provide the notice  
 11 required by this section by the earlier of:

12 (1) ninety (90) days after the assessor:

13 (A) completes the appraisal of a parcel; or

14 (B) receives a report for a parcel from a professional appraiser  
 15 or professional appraisal firm; or

16 (2) April 10 of the year containing the assessment date for which  
 17 the assessment or reassessment first applies, if the assessment  
 18 date occurs in a year that ends before January 1, 2016, and  
 19 February 10 of the year containing the assessment date for which  
 20 the assessment or reassessment first applies, if the assessment  
 21 date occurs in a year that begins after December 31, 2015.

22 (c) The notice required by this section is in addition to any required  
 23 notice of assessment or reassessment included in a property tax  
 24 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

25 (d) The notice required by this section must include notice to the  
 26 person of the opportunity to appeal the assessed valuation under  
 27 IC 6-1.1-15-1.1.

28 (e) Notice of the opportunity to appeal the assessed valuation  
 29 required under subsection (d) must include the following:

30 (1) The procedure that a taxpayer must follow to appeal the  
 31 assessment or reassessment.

32 (2) The forms that must be filed for an appeal of the assessment  
 33 or reassessment.

34 (3) Notice that an appeal of the assessment or reassessment  
 35 requires evidence relevant to the true tax value of the taxpayer's  
 36 property as of the assessment date.

37 (f) The notice required by this section must include notice to the  
 38 taxpayer of the taxpayer's right to submit a written complaint to the  
 39 department under IC 6-1.1-35.7-4(b) if a taxpayer has reason to believe  
 40 that the township assessor, the county assessor, an employee of the  
 41 township assessor or county assessor, or an appraiser has violated  
 42 IC 6-1.1-35.7-3 or IC 6-1.1-35.7-4(a). The notice required under this



1 subsection must include the procedure that a taxpayer must follow to  
 2 submit the written complaint to the department.

3 SECTION 11. IC 6-1.1-4-27.5, AS AMENDED BY P.L.5-2015,  
 4 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JANUARY 1, 2026]: Sec. 27.5. (a) The auditor of each county shall  
 6 establish a property reassessment fund. The county treasurer shall  
 7 deposit all collections resulting from the property taxes that the county  
 8 levies for the county's property reassessment fund.

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

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

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

24 The assessor must document the needs and reasons for the increased  
 25 funding.

26 **(d) This subsection applies beginning with the assessment date**  
 27 **on which the department first begins using the automated**  
 28 **valuation model system under IC 6-1.1-2.5-1, and each assessment**  
 29 **date thereafter. If a county fiscal body increased the levy under**  
 30 **subsection (b) to pay for the costs of processing annual adjustments**  
 31 **under section 4.5 of this chapter, the county fiscal body shall**  
 32 **reduce the levy under subsection (b) by an amount equal to:**

- 33 **(1) the amount of the prior increase imposed to pay for the**
- 34 **costs of processing annual adjustments before January 1,**
- 35 **2026; minus**
- 36 **(2) the relative amount of the prior increase in subdivision (1)**
- 37 **that is attributable to the costs of processing annual**
- 38 **adjustments under section 4.5 of this chapter for qualifying**
- 39 **residential property.**

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



1 (1) hear the appeal; and  
 2 (2) determine whether the additional levy is necessary.  
 3 SECTION 12. IC 6-1.1-14-12, AS AMENDED BY P.L.184-2016,  
 4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2025]: Sec. 12. (a) As part of the review under  
 6 IC 6-1.1-33.5-3(4) and IC 6-1.1-33.5-3(5) of the coefficient of  
 7 dispersion study and property sales assessment ratio study submitted  
 8 by a county under 50 IAC 27-4-4, the department of local government  
 9 finance shall conduct the review and analysis described in this section.  
 10 In 2017 and in each year thereafter, a county shall submit the  
 11 coefficient of dispersion study and property sales assessment ratio  
 12 study to the department not later than March 1 of the year.  
 13 (b) The department shall:  
 14 (1) conduct its review and analysis for studies submitted in 2013  
 15 through 2017; and  
 16 (2) review and analyze only data and studies for property that is  
 17 classified as improved residential property in townships having a  
 18 population of more than one hundred thirty thousand (130,000).  
 19 (c) The department shall separate each township described in  
 20 subsection (b) into four (4) comparable groups of parcels as determined  
 21 by the department. The department shall:  
 22 (1) separately review and analyze for each group of parcels data  
 23 used for the coefficient of dispersion study and the property sales  
 24 assessment ratio study submitted by the county; and  
 25 (2) prepare a coefficient of dispersion study and a property sales  
 26 assessment ratio study for each group of parcels.  
 27 **(d) Beginning with the calendar year for which the department**  
 28 **first begins using the automated valuation model system under**  
 29 **IC 6-1.1-2.5-1, qualified residential property shall not be included**  
 30 **in any ratio study under this section.**  
 31 SECTION 13. IC 6-1.1-15-1.1, AS AMENDED BY P.L.9-2024,  
 32 SECTION 167, IS AMENDED TO READ AS FOLLOWS  
 33 [EFFECTIVE DECEMBER 31, 2026]: Sec. 1.1. (a) A taxpayer may  
 34 appeal an assessment of a taxpayer's tangible property by filing a notice  
 35 in writing with the township assessor, or the county assessor if the  
 36 township is not served by a township assessor, **or the county auditor,**  
 37 **as applicable after December 31, 2026. The department is not a**  
 38 **party to an appeal filed by a taxpayer for qualified residential**  
 39 **property.** Except as provided in subsections (e) and (h), an appeal  
 40 under this section may raise any claim of an error related to the  
 41 following:  
 42 (1) The assessed value of the property.



- 1 (2) The assessment was against the wrong person.  
 2 (3) The approval denial or omission of a deduction, credit,  
 3 exemption, abatement, or tax cap.  
 4 (4) A clerical, mathematical, or typographical mistake.  
 5 (5) The description of the real property.  
 6 (6) The legality or constitutionality of a property tax or  
 7 assessment.
- 8 A written notice under this section must be made on a form designated  
 9 by the department of local government finance. A taxpayer must file a  
 10 separate petition for each parcel.
- 11 (b) A taxpayer may appeal an error in the assessed value of the  
 12 property under subsection (a)(1) any time after the official's action, but  
 13 not later than the following:
- 14 (1) For assessments before January 1, 2019, the earlier of:  
 15 (A) forty-five (45) days after the date on which the notice of  
 16 assessment is mailed by the county; or  
 17 (B) forty-five (45) days after the date on which the tax  
 18 statement is mailed by the county treasurer, regardless of  
 19 whether the assessing official changes the taxpayer's  
 20 assessment.
- 21 (2) For assessments of real property, after December 31, 2018, the  
 22 earlier of:  
 23 (A) June 15 of the assessment year, if the notice of assessment  
 24 is mailed by the county before May 1 of the assessment year;  
 25 or  
 26 (B) June 15 of the year in which the tax statement is mailed by  
 27 the county treasurer, if the notice of assessment is mailed by  
 28 the county on or after May 1 of the assessment year.
- 29 (3) For assessments of personal property, forty-five (45) days after  
 30 the date on which the county mails the notice under  
 31 IC 6-1.1-3-20.
- 32 A taxpayer may appeal an error in the assessment under subsection  
 33 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after  
 34 the taxes were first due.
- 35 (c) Except as provided in subsection (d), an appeal under this  
 36 section applies only to the tax year corresponding to the tax statement  
 37 or other notice of action.
- 38 (d) An appeal under this section applies to a prior tax year if a  
 39 county official took action regarding a prior tax year, and such action  
 40 is reflected for the first time in the tax statement. A taxpayer who has  
 41 timely filed a written notice of appeal under this section may be  
 42 required to file a petition for each tax year, and each petition filed later



- 1 must be considered timely.
- 2 (e) A taxpayer may not appeal under this section any claim of error  
3 related to the following:
- 4 (1) The denial of a deduction, exemption, abatement, or credit if  
5 the authority to approve or deny is not vested in the county board,  
6 county auditor, county assessor, or township assessor.
- 7 (2) The calculation of interest and penalties.
- 8 (3) A matter under subsection (a) if a separate appeal or review  
9 process is statutorily prescribed.
- 10 However, a claim may be raised under this section regarding the  
11 omission or application of a deduction approved by an authority other  
12 than the county board, county auditor, county assessor, or township  
13 assessor.
- 14 (f) The filing of a written notice under this section constitutes a  
15 request by the taxpayer for a preliminary informal meeting with:
- 16 (1) the township assessor, or the county assessor if the township  
17 is not served by a township assessor; **or**
- 18 (2) **the county auditor, as applicable after December 31, 2026.**
- 19 (g) A county or township official, **or county auditor, as applicable,**  
20 who receives a written notice under this section shall forward the  
21 notice to the county board and the county auditor, **if applicable. the**  
22 **taxpayer raises a claim regarding a matter that is in the discretion of the**  
23 **county auditor.**
- 24 (h) A taxpayer may not raise any claim in an appeal under this  
25 section related to the legality or constitutionality of:
- 26 (1) a user fee (as defined in IC 33-23-1-10.5);
- 27 (2) any other charge, fee, or rate imposed by a political  
28 subdivision under any other law; or
- 29 (3) any tax imposed by a political subdivision other than a  
30 property tax.
- 31 (i) This subsection applies only to an appeal based on a claim of  
32 error in the determination of property that is or is not eligible for a  
33 standard homestead deduction under IC 6-1.1-12-37 and only for an  
34 assessment date occurring before January 1, 2024. A taxpayer may  
35 appeal an error in the assessment of property as described in this  
36 subsection any time after the official's action, but not later than one (1)  
37 year after the date on which the property that is the subject of the  
38 appeal was assessed.
- 39 SECTION 14. IC 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024,  
40 SECTION 168, IS AMENDED TO READ AS FOLLOWS  
41 [EFFECTIVE DECEMBER 31, 2026]: Sec. 1.2. (a) A county or  
42 township official, **or county auditor, as applicable,** who receives a



1 written notice under section 1.1 of this chapter shall schedule, at a time  
 2 during business hours that is convenient to the taxpayer, a preliminary  
 3 informal meeting with the taxpayer in order to resolve the appeal.  
 4 **Before the final expiration of the county or township official's**  
 5 **office**, if the taxpayer raises a claim regarding a matter that is in the  
 6 discretion of the county auditor, the informal meeting must include the  
 7 county auditor.

8 At the preliminary informal meeting, in order to facilitate  
 9 understanding and the resolution of disputed issues:

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

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

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

41 (c) If the county board receives a report on the informal meeting  
 42 indicating an agreed resolution of the matter, the county board shall





1 vote to accept or deny the agreed resolution. If the county board accepts  
 2 the agreed resolution, the county board shall issue a notification of final  
 3 assessment determination adopting the agreed resolution and vacating  
 4 the hearing if scheduled.

5 (d) The county board, upon receipt of a written notice under section  
 6 1.1 of this chapter, shall hold a hearing on the appeal not later than one  
 7 hundred eighty (180) days after the filing date of the written notice.  
 8 The county board shall, by mail, give at least thirty (30) days notice of  
 9 the date, time, and place fixed for the hearing to the taxpayer, the  
 10 county or township official with whom the taxpayer filed the written  
 11 notice, and the county auditor. If the county board has notice that the  
 12 taxpayer is represented by a third person, any hearing notice shall be  
 13 mailed to the representative.

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

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

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

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

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

36 the value of the property contained in the appraisal is presumed to be  
 37 correct. If the county board disagrees with the taxpayer's appraisal, the  
 38 county board may seek review of the appraisal by a third party  
 39 independent certified appraiser or obtain an independent appraisal  
 40 report conducted by a certified appraiser in compliance with the  
 41 Uniform Standards of Professional Appraisal Practice. If the county  
 42 board's appraisal differs from the taxpayer's appraisal, the county board



1 shall weigh the evidence and determine the true tax value of the  
 2 property based on the totality of the probative evidence before the  
 3 county board. The county board's determination of the property's true  
 4 tax value may be higher or lower than the assessment but may not be  
 5 lower than the lowest appraisal presented to or obtained by the county  
 6 board, or higher than the highest appraisal presented to or obtained by  
 7 the county board. After the assignment of value, the parties shall retain  
 8 their rights to appeal the assessment or assessments to the Indiana  
 9 board, which must hear the appeal de novo.

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

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

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

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

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



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

6 SECTION 15. IC 6-1.1-15-3, AS AMENDED BY P.L.154-2020,  
 7 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 DECEMBER 31, 2026]: Sec. 3. (a) A taxpayer may obtain a review by  
 9 the Indiana board of:

10 (1) a county board's action with respect to a claim under section  
 11 1.1 of this chapter; or

12 (2) a denial by the county auditor, the county assessor, or the  
 13 county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2)  
 14 that is appealed to the Indiana board as authorized in  
 15 IC 6-1.1-26-2.1(d)(2).

16 (b) The county assessor **(before the abolishment of the office) and**  
 17 **the county auditor (after the abolishment of the county assessor**  
 18 **office)**, is the party to a review under subsection (a)(1) to defend the  
 19 determination of the county board. **Before the final expiration of the**  
 20 **county or township official's office**, the county auditor may appear as  
 21 an additional party to the review if the determination concerns a matter  
 22 that is in the discretion of the county auditor. At the time the notice of  
 23 that determination is given to the taxpayer, the taxpayer shall also be  
 24 informed in writing of:

25 (1) the taxpayer's opportunity for review under subsection (a)(1);  
 26 and

27 (2) the procedures the taxpayer must follow in order to obtain  
 28 review under this section.

29 (c) A county assessor **or county auditor** who dissents from the  
 30 determination of the county board may obtain a review by the Indiana  
 31 board. **Before the final expiration of the county or township**  
 32 **official's office**, a county auditor who dissents from the determination  
 33 of the county board concerning a matter that is in the discretion of the  
 34 county auditor may obtain a review by the Indiana board.

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

39 (1) file a petition for review with the Indiana board; and

40 (2) mail a copy of the petition to the other party.

41 (e) The Indiana board shall prescribe the form of the petition for  
 42 review under this chapter. The Indiana board shall issue instructions for



1 completion of the form. The form and the instructions must be clear,  
 2 simple, and understandable to the average individual. A petition for  
 3 review of such a determination must be made on the form prescribed  
 4 by the Indiana board. The form must require the petitioner to specify  
 5 the reasons why the petitioner believes that the determination by the  
 6 county board is erroneous.

7 (f) If the action for which a taxpayer seeks review under this section  
 8 is the assessment of tangible property, the taxpayer is not required to  
 9 have an appraisal of the property in order to do the following:

- 10 (1) Initiate the review.
- 11 (2) Prosecute the review.

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

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

20 The county assessor (**before the abolishment of the office**) and the  
 21 **county auditor (after the abolishment of the county assessor office)**  
 22 is a party to a petition to the Indiana board under IC 6-1.1-11-7(d).

23 (h) This subsection applies only to the review by the Indiana board  
 24 of a denial of a refund claim described in subsection (a)(2). The county  
 25 assessor (**before the abolishment of the office**) and the **county**  
 26 **auditor (after the abolishment of the county assessor office)** is the  
 27 party to a review under subsection (a)(2) to defend the denial of the  
 28 refund under IC 6-1.1-26-2.1. In order to obtain a review by the Indiana  
 29 board under subsection (a)(2), the taxpayer must, within forty-five (45)  
 30 days of the notice of denial under IC 6-1.1-26-2.1(d):

- 31 (1) file a petition for review with the Indiana board; and
- 32 (2) mail a copy of the petition to the county auditor.

33 SECTION 16. IC 6-1.1-15-4, AS AMENDED BY P.L.156-2020,  
 34 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 DECEMBER 31, 2026]: Sec. 4. (a) After receiving a petition for review  
 36 which is filed under section 3 of this chapter, the Indiana board shall  
 37 conduct a hearing at its earliest opportunity. The Indiana board may  
 38 correct any errors related to a claim under section 1.1 of this chapter  
 39 that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

40 (b) If the Indiana board conducts a site inspection of the property as  
 41 part of its review of the petition, the Indiana board shall give notice to  
 42 all parties of the date and time of the site inspection. The Indiana board



1 is not required to assess the property in question. The Indiana board  
 2 shall give notice of the date fixed for the hearing, by mail, to the parties  
 3 or a party's representative. The Indiana board shall give these notices  
 4 at least thirty (30) days before the day fixed for the hearing unless the  
 5 parties agree to a shorter period. With respect to a petition for review  
 6 filed by a county assessor **or county auditor**, the county board that  
 7 made the determination under review under this section may file an  
 8 amicus curiae brief in the review proceeding under this section. The  
 9 expenses incurred by the county board in filing the amicus curiae brief  
 10 shall be paid from the property reassessment fund under  
 11 IC 6-1.1-4-27.5 of the county in which the property is located. The  
 12 executive of a taxing unit may file an amicus curiae brief in the review  
 13 proceeding under this section if the property that is the subject of the  
 14 appeal is subject to assessment by that taxing unit.

15 (c) If a petition for review does not comply with the Indiana board's  
 16 instructions for completing the form prescribed under section 3 of this  
 17 chapter, the Indiana board shall return the petition to the petitioner and  
 18 include a notice describing the defect in the petition. The petitioner  
 19 then has thirty (30) days from the date on the notice to cure the defect  
 20 and file a corrected petition. The Indiana board shall deny a corrected  
 21 petition for review if it does not substantially comply with the Indiana  
 22 board's instructions for completing the form prescribed under section  
 23 3 of this chapter.

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

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

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

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

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

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

- 40 (1) request for a continuance, stay, extension, or summary  
 41 disposition;
- 42 (2) consent to a case management order, stipulated record, or



- 1 proposed hearing date;  
 2 (3) failure to comply with the board's orders or rules; or  
 3 (4) waiver of a deadline.
- 4 (h) If the Indiana board fails to take action required under  
 5 subsection (e) or (f), the entity that initiated the petition may:  
 6 (1) take no action and wait for the Indiana board to hear the  
 7 matter and issue a final determination; or  
 8 (2) petition for judicial review under section 5 of this chapter.
- 9 (i) This subsection applies when the board has not held a hearing.  
 10 A person may not seek judicial review under subsection (h)(2) until:  
 11 (1) the person requests a hearing in writing; and  
 12 (2) sixty (60) days have passed after the person requests a hearing  
 13 under subdivision (1) and the matter has not been heard or  
 14 otherwise extended under subsection (g).
- 15 (j) A final determination must include separately stated findings of  
 16 fact for all aspects of the determination. Findings of ultimate fact must  
 17 be accompanied by a concise statement of the underlying basic facts of  
 18 record to support the findings. Findings must be based exclusively  
 19 upon the evidence on the record in the proceeding and on matters  
 20 officially noticed in the proceeding. Findings must be based upon a  
 21 preponderance of the evidence.
- 22 (k) The Indiana board may limit the scope of the appeal to the issues  
 23 raised in the petition and the evaluation of the evidence presented to  
 24 the county board in support of those issues only if all parties  
 25 participating in the hearing required under subsection (a) agree to the  
 26 limitation. A party participating in the hearing required under  
 27 subsection (a) is entitled to introduce evidence that is otherwise proper  
 28 and admissible without regard to whether that evidence has previously  
 29 been introduced at a hearing before the county board.
- 30 (l) The Indiana board may require the parties to the appeal:  
 31 (1) to file not more than five (5) business days before the date of  
 32 the hearing required under subsection (a) documentary evidence  
 33 or summaries of statements of testimonial evidence; and  
 34 (2) to file not more than fifteen (15) business days before the date  
 35 of the hearing required under subsection (a) lists of witnesses and  
 36 exhibits to be introduced at the hearing.
- 37 (m) A party to a proceeding before the Indiana board shall provide  
 38 to all other parties to the proceeding the information described in  
 39 subsection (l) if the other party requests the information in writing at  
 40 least ten (10) days before the deadline for filing of the information  
 41 under subsection (l).
- 42 (n) The Indiana board may base its final determination on a



1 stipulation between the respondent and the petitioner. If the final  
 2 determination is based on a stipulated assessed valuation of tangible  
 3 property, the Indiana board may order the placement of a notation on  
 4 the permanent assessment record of the tangible property that the  
 5 assessed valuation was determined by stipulation. The Indiana board  
 6 may:

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

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

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

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

22 SECTION 17. IC 6-1.1-15-5, AS AMENDED BY P.L.156-2020,  
 23 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 DECEMBER 31, 2026]: Sec. 5. (a) Not later than fifteen (15) days after  
 25 the Indiana board gives notice of its final determination under section  
 26 4 of this chapter to the party or the maximum allowable time for the  
 27 issuance of a final determination by the Indiana board under section 4  
 28 of this chapter expires, a party to the proceeding may request a  
 29 rehearing before the Indiana board. The Indiana board may conduct a  
 30 rehearing and affirm or modify its final determination, giving the same  
 31 notices after the rehearing as are required by section 4 of this chapter.  
 32 The Indiana board has fifteen (15) days after receiving a petition for a  
 33 rehearing to determine whether to grant a rehearing. Failure to grant a  
 34 rehearing not later than fifteen (15) days after receiving the petition  
 35 shall be treated as a final determination to deny the petition. A petition  
 36 for a rehearing does not toll the time in which to file a petition for  
 37 judicial review unless the petition for rehearing is granted. If the  
 38 Indiana board determines to rehear a final determination, the Indiana  
 39 board:

40 (1) may conduct the additional hearings that the Indiana board  
 41 determines necessary or review the written record without  
 42 additional hearings; and



- 1 (2) shall issue a final determination not later than ninety (90) days  
 2 after notifying the parties that the Indiana board will rehear the  
 3 final determination.
- 4 If the Indiana board fails to make a final determination within the time  
 5 allowed under subdivision (2), the entity that initiated the petition for  
 6 rehearing may take no action and wait for the Indiana board to make a  
 7 final determination or petition for judicial review under subsection (g).
- 8 (b) A party may petition for judicial review of the final  
 9 determination of the Indiana board. In order to obtain judicial review  
 10 under this section, a party must:
- 11 (1) file a petition with the Indiana tax court;
  - 12 (2) serve a copy of the petition on:
    - 13 (A) the parties to the review by the Indiana board;
    - 14 (B) the attorney general; and
    - 15 (C) any entity that filed an amicus curiae brief with the Indiana  
 16 board; and
  - 17 (3) file a written notice of appeal with the Indiana board  
 18 informing the Indiana board of the party's intent to obtain judicial  
 19 review.
- 20 Petitions for judicial review may be consolidated at the request of the  
 21 appellants if it can be done in the interest of justice. The department of  
 22 local government finance may intervene in an action taken under this  
 23 subsection if the interpretation of a rule of the department is at issue in  
 24 the action. The county assessor **(before the abolishment of the office)**  
 25 **and the county auditor (after the abolishment of the county**  
 26 **assessor office)** is a party to the review under this section.
- 27 (c) Except as provided in subsection (g), to initiate a proceeding for  
 28 judicial review under this section, a party must take the action required  
 29 by subsection (b) not later than:
- 30 (1) forty-five (45) days after the Indiana board gives the person  
 31 notice of its final determination, unless a rehearing is conducted  
 32 under subsection (a); or
  - 33 (2) forty-five (45) days after the Indiana board gives the person  
 34 notice under subsection (a) of its final determination, if a  
 35 rehearing is conducted under subsection (a) or the maximum time  
 36 elapses for the Indiana board to make a determination under this  
 37 section.
- 38 (d) The failure of the Indiana board to conduct a hearing within the  
 39 period prescribed in section 4(e) of this chapter does not constitute  
 40 notice to the party of an Indiana board final determination.
- 41 (e) The county assessor **or county auditor** may petition for judicial  
 42 review to the tax court in the manner prescribed in this section. ~~If the~~





1 county auditor appeared before the Indiana board concerning the  
 2 matter, the county auditor may petition for judicial review to the tax  
 3 court in the manner prescribed in this section.

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

7 (g) If the maximum time elapses for the Indiana board to give notice  
 8 of its final determination under subsection (a) or section 4 of this  
 9 chapter, a party may initiate a proceeding for judicial review by taking  
 10 the action required by subsection (b) at any time after the maximum  
 11 time elapses. If:

12 (1) a judicial proceeding is initiated under this subsection; and

13 (2) the Indiana board has not issued a determination;

14 the tax court shall determine the matter de novo.

15 SECTION 18. IC 6-1.1-15-19, AS ADDED BY P.L.244-2015,  
 16 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 DECEMBER 31, 2026]: Sec. 19. (a) A county assessor (**before the**  
 18 **abolishment of the office**) **and the county auditor (after the**  
 19 **abolishment of the county assessor office**) shall quarterly send a  
 20 notice to the fiscal officer of each taxing unit affected by an appeal  
 21 prosecuted under this chapter, including the fiscal officer of an affected  
 22 redevelopment commission established under IC 36-7. The notice must  
 23 include the following information:

24 (1) The date on which a notice for review was filed.

25 (2) The name and address of the taxpayer who filed the notice for  
 26 review.

27 (3) The assessed value for the assessment date the year before the  
 28 appeal, and the assessed value on the most recent assessment  
 29 date.

30 (4) The status of the taxpayer's appeal.

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

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

36 SECTION 19. IC 6-1.1-30-20 IS ADDED TO THE INDIANA  
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 38 [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) **The department shall**  
 39 **develop an automated valuation model system for the assessment**  
 40 **of all qualified residential property statewide.**

41 (b) **The department may issue requests for information in the**  
 42 **same manner as under IC 5-23-4.5-1 and requests for proposals for**



1 the development of the automated valuation model system.

2 (c) The automated valuation model system shall determine a  
3 value for every qualified residential property statewide. The  
4 system shall be designed to evaluate whether there is sufficient data  
5 available to establish a statistically valid value for a qualified  
6 residential property. In a case in which there is not sufficient data  
7 available to establish a statistically valid market value, the  
8 department shall notify the auditor of the need to assess the  
9 property manually, and the auditor shall determine the assessment  
10 based on a process, methodology and standards prescribed by the  
11 department based on best practices for residential real estate  
12 valuation and using the value from the automated system as a  
13 starting point as set forth in IC 6-1.1-2.5-3.

14 (d) The automated valuation model system must be operational  
15 for use not later than December 31, 2030.

16 (e) The department shall provide a summary plan for an  
17 automated valuation model system to the legislative council in an  
18 electronic format under IC 5-14-6 before November 1, 2025, and  
19 provide an update to the legislative council on the progress for an  
20 automated valuation model system before November 1 in  
21 subsequent years until the automated valuation model system is  
22 operational for use.

23 SECTION 20. IC 36-2-15-0.1 IS ADDED TO THE INDIANA  
24 CODE AS A NEW SECTION TO READ AS FOLLOWS  
25 [EFFECTIVE DECEMBER 31, 2026]: Sec. 0.1. (a) This section  
26 applies to the office of a county assessor.

27 (b) As used in this section, "termination date" means the end of  
28 each county assessor's term in office occurring after December 31,  
29 2026.

30 (c) On each county assessor's termination date, the office of  
31 county assessor is abolished.

32 (d) On the termination date, all the powers and duties of the  
33 county assessor are transferred to the county auditor.

34 (e) On the termination date, all of the following are transferred  
35 to the county auditor:

36 (1) All employment positions as of the termination date, of all  
37 employees of the county assessor.

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

39 (3) The obligations outstanding on the termination date, of the  
40 county assessor.

41 (4) The funds of the county assessor.

42 (f) Before the termination date, the county auditor shall



1 interview, or give the opportunity to interview to, each individual  
2 who:

3 (1) is, as of the termination date, an employee of the county  
4 assessor; and

5 (2) applies before the termination date, for an employment  
6 position referred to in subsection (e)(1).

7 SECTION 21. IC 36-2-15-0.2 IS ADDED TO THE INDIANA  
8 CODE AS A NEW SECTION TO READ AS FOLLOWS  
9 [EFFECTIVE DECEMBER 31, 2026]: Sec. 0.2. (a) Each county  
10 assessor whose duties will be transferred under section 0.1 of this  
11 chapter shall:

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

15 (2) transfer the records before the termination date, as  
16 directed by the department of local government finance.

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

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

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

26 SECTION 22. IC 36-2-15-2, AS AMENDED BY P.L.167-2015,  
27 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2026]: Sec. 2. (a) Elections for the office of county assessor  
29 shall not be held after December 31, 2026.

30 (b) Except as provided in subsection (a), a county assessor shall  
31 be elected under IC 3-10-2-13 by the voters of the county.

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

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

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

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



1 county.

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

5 **(f) This section expires after December 31, 2030.**

6 SECTION 23. IC 36-2-15-3, AS AMENDED BY P.L.146-2008,  
7 SECTION 692, IS AMENDED TO READ AS FOLLOWS  
8 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) Subject to subsection (b), **and**  
9 **before the assessor's office is abolished**, the assessor shall keep the  
10 assessor's office in a building provided at the county seat by the county  
11 executive. The assessor shall keep the office open for business during  
12 regular business hours on every day of the year except Sundays and  
13 legal holidays. However, the assessor may close the office on days  
14 specified by the county executive according to custom and practice of  
15 the county.

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

18 **(c) This section expires December 31, 2030.**

19 SECTION 24. IC 36-2-15-5, AS AMENDED BY P.L.167-2015,  
20 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2026]: Sec. 5. (a) **Except as provided in section 0.1 of this**  
22 **chapter**, the county assessor shall perform the functions assigned by  
23 statute to the county assessor, including the following:

- 24 (1) Countywide equalization.  
25 (2) Selection and maintenance of a countywide computer system.  
26 (3) Certification of gross assessments to the county auditor.  
27 (4) Discovery of omitted property.  
28 (5) In:  
29 (A) a township in which the transfer of duties of the elected  
30 township assessor is required by subsection (c); or  
31 (B) a township in which the duties relating to the assessment  
32 of tangible property are not required to be performed by a  
33 township assessor elected under IC 36-6-5;  
34 performance of the assessment duties prescribed by IC 6-1.1.  
35 (b) A transfer of duties between assessors does not affect:  
36 (1) any assessment, assessment appeal, or other official action  
37 made by an assessor before the transfer; or  
38 (2) any pending action against, or the rights of any party that may  
39 possess a legal claim against, an assessor that is not described in  
40 subdivision (1).

41 Any assessment, assessment appeal, or other official action of an  
42 assessor made by the assessor within the scope of the assessor's official



1 duties before the transfer is considered as having been made by the  
2 assessor to whom the duties are transferred.

3 (c) If the individual elected to the office of township assessor has  
4 not attained the assessor-appraiser certification level required by  
5 IC 36-6-5-1 before the date the term of office begins, the assessment  
6 duties prescribed by IC 6-1.1 that would otherwise be performed in the  
7 township by the township assessor are transferred to the county  
8 assessor on that date. If assessment duties in a township are transferred  
9 to the county assessor under this subsection, those assessment duties  
10 are transferred back to the township assessor if at a later election an  
11 individual who has attained the assessor-appraiser certification level  
12 required by IC 36-6-5-1 is elected to the office of township assessor.

13 SECTION 25. IC 36-2-15-7, AS ADDED BY P.L.219-2007,  
14 SECTION 109, IS AMENDED TO READ AS FOLLOWS  
15 [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) Each county assessor, elected  
16 township assessor, or township trustee-assessor whose assessment  
17 duties prescribed by IC 6-1.1 will be transferred under section 5 of this  
18 chapter shall:

- 19 (1) organize the records of the assessor's office relating to the  
20 assessment of tangible property in a manner prescribed by the  
21 department of local government finance; and  
22 (2) transfer the records as directed by the department of local  
23 government finance.

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

- 27 (1) ensure an orderly transfer of all records; and  
28 (2) provide for an uninterrupted and professional transition of the  
29 property assessment functions consistent with this chapter and the  
30 directions of the department of local government finance.

31 **(c) This section expires December 31, 2030.**

32 SECTION 26. IC 36-6-5-0.3 IS ADDED TO THE INDIANA CODE  
33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
34 DECEMBER 31, 2026]: **Sec. 0.3. (a) This section applies to the office  
35 of a township assessor.**

36 **(b) As used in this section, "termination date" means the end of  
37 each township assessor's term in office occurring after December  
38 31, 2026.**

39 **(c) On each township assessor's termination date, the office of  
40 township assessor is abolished.**

41 **(d) On the termination date, all the powers and duties of the  
42 township assessor are transferred to the county auditor of the**



- 1 county in which the township is located.
- 2 (e) On the termination date, all of the following are transferred
- 3 to the county auditor:
- 4 (1) All employment positions as of the termination date, of all
- 5 employees of each township assessor in the county.
- 6 (2) The real and personal property of each township assessor
- 7 in the county.
- 8 (3) The obligations outstanding on the termination date, of
- 9 each township assessor in the county.
- 10 (4) The funds of each township assessor in the county.
- 11 (f) Before the termination date, the county auditor shall
- 12 interview, or give the opportunity to interview to, each individual
- 13 who:
- 14 (1) is, as of the termination date, an employee of a township
- 15 assessor in the county; and
- 16 (2) applies before the termination date, for an employment
- 17 position referred to in subsection (e)(1).
- 18 SECTION 27. IC 36-6-5-0.5 IS ADDED TO THE INDIANA CODE
- 19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 20 DECEMBER 31, 2026]: Sec. 0.5. (a) Each township assessor whose
- 21 duties will be transferred under section 0.3 of this chapter shall:
- 22 (1) organize the records of the assessor's office relating to the
- 23 assessment of tangible property in a manner prescribed by the
- 24 department of local government finance; and
- 25 (2) transfer the records before the termination date, as
- 26 directed by the department of local government finance.
- 27 (b) The department of local government finance shall determine
- 28 a procedure and schedule for the transfer of the records and
- 29 operations from the township assessor to the county auditor. The
- 30 assessors shall assist each other and coordinate their efforts to:
- 31 (1) ensure an orderly transfer of all records; and
- 32 (2) provide for an uninterrupted and professional transition
- 33 of any functions of assessors that are consistent with this
- 34 chapter, IC 6-1.1, and the directions of the department of
- 35 local government finance.
- 36 SECTION 28. IC 36-6-5-1, AS AMENDED BY P.L.167-2015,
- 37 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 JULY 1, 2026]: Sec. 1. (a) Elections for the office of township
- 39 assessor shall not be held after December 31, 2026.
- 40 (b) Subject to subsection (g); (h), before 2009, a township assessor
- 41 shall be elected under IC 3-10-2-13 by the voters of each township:
- 42 (1) having:



- 1 (A) a population of more than eight thousand (8,000); or  
 2 (B) an elected township assessor or the authority to elect a  
 3 township assessor before January 1, 1979; and  
 4 (2) in which the number of parcels of real property on January 1,  
 5 2008, is at least fifteen thousand (15,000).
- 6 ~~(b)~~ **(c)** Subject to subsection ~~(g)~~; **(h)**, before 2009, a township  
 7 assessor shall be elected under IC 3-10-2-14 (repealed effective July 1,  
 8 2008) in each township:  
 9 (1) having a population of more than five thousand (5,000) but  
 10 not more than eight thousand (8,000), if:  
 11 (A) the legislative body of the township, by resolution,  
 12 declares that the office of township assessor is necessary; and  
 13 (B) the resolution is filed with the county election board not  
 14 later than the first date that a declaration of candidacy may be  
 15 filed under IC 3-8-2; and  
 16 (2) in which the number of parcels of real property on January 1,  
 17 2008, is at least fifteen thousand (15,000).
- 18 ~~(c)~~ **(d)** Subject to subsection ~~(g)~~; **(h)**, a township government that is  
 19 created by merger under IC 36-6-1.5 shall elect only one (1) township  
 20 assessor under this section.
- 21 ~~(d)~~ **(e)** Subject to subsection ~~(g)~~; **subsections (a) and (h)**, after 2008  
 22 a township assessor shall be elected under IC 3-10-2-13 only by the  
 23 voters of each township in which:  
 24 (1) the number of parcels of real property on January 1, 2008, is  
 25 at least fifteen thousand (15,000); and  
 26 (2) the transfer to the county assessor of the assessment duties  
 27 prescribed by IC 6-1.1 is disapproved in the referendum under  
 28 IC 36-2-15.
- 29 ~~(e)~~ **(f)** The township assessor must reside within the township as  
 30 provided in Article 6, Section 6 of the Constitution of the State of  
 31 Indiana. The assessor forfeits office if the assessor ceases to be a  
 32 resident of the township.
- 33 ~~(f)~~ **(g)** The term of office of a township assessor is four (4) years,  
 34 beginning January 1 after election and continuing until a successor is  
 35 elected and qualified. However, the term of office of a township  
 36 assessor elected at a general election in which no other township  
 37 officer is elected ends on December 31 after the next election in which  
 38 any other township officer is elected.
- 39 ~~(g)~~ **(h)** To be eligible to serve as a township assessor, an individual  
 40 must meet the following qualifications before taking office:  
 41 (1) If the individual has never held the office of township  
 42 assessor, the individual must have attained a level two



1 assessor-appraiser certification under IC 6-1.1-35.5.

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

5 ~~(h)~~ (i) After June 30, 2008, the county assessor shall perform the  
6 assessment duties prescribed by IC 6-1.1 in a township in which the  
7 number of parcels of real property on January 1, 2008, is less than  
8 fifteen thousand (15,000).

9 **(j) This section expires after December 31, 2030.**

10 SECTION 29. IC 36-6-5-3, AS AMENDED BY P.L.146-2008,  
11 SECTION 711, IS AMENDED TO READ AS FOLLOWS  
12 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) Except as provided in  
13 subsection (b) **and section 0.3 of this chapter**, the assessor shall  
14 perform the duties prescribed by statute, including assessment duties  
15 prescribed by IC 6-1.1.

16 (b) Subsection (a) does not apply if the duties of the township  
17 assessor have been transferred to the county assessor as described in  
18 IC 6-1.1-1-24 or IC 36-2-15.

19 SECTION 30. IC 36-6-5-4, AS AMENDED BY P.L.167-2015,  
20 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2026]: Sec. 4. (a) Before July 1, 2017, an employee of a  
22 township assessor who performs real property assessing duties must  
23 have attained the level of certification under IC 6-1.1-35.5 that the  
24 township assessor is required to attain under section ~~1(g)~~ **1(h)** of this  
25 chapter.

26 (b) After June 30, 2017, an employee of a township assessor who is  
27 responsible for placing an assessed valuation on real property must  
28 have attained the certification of a level three assessor-appraiser under  
29 IC 6-1.1-35.5.

30 (c) This subsection applies after June 30, 2017. If the township  
31 assessor has not attained the certification of a level three  
32 assessor-appraiser under IC 6-1.1-35.5, the township fiscal body shall  
33 authorize either of the following:

34 (1) The appointment of at least one (1) deputy or employee who  
35 has attained the certification of a level three assessor-appraiser  
36 under IC 6-1.1-35.5.

37 (2) Contracting with a person who has attained, or who employs  
38 for purposes of the contract an individual who has attained, the  
39 certification of a level three assessor-appraiser under  
40 IC 6-1.1-35.5. The individual under contract with the township  
41 assessor under this subdivision shall assist the township assessor  
42 with assessment duties as determined by the township assessor.





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

3 **(d) This section expires after December 31, 2030.**

4 SECTION 31. [EFFECTIVE JULY 1, 2026] **(a) The legislative**  
5 **services agency shall prepare legislation for introduction in the**  
6 **2030 regular session of the general assembly to make appropriate**  
7 **changes in statutes that are required by this act.**

8 **(b) This SECTION expires July 1, 2030.**

