



# SENATE MOTION

**MR. PRESIDENT:**

**I move** that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 91, between lines 42 and 43, begin a new paragraph and insert:  
2 "SECTION 66. IC 6-1.1-22-8.1, AS AMENDED BY P.L. 159-2020,  
3 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:  
5 (1) except as provided in subsection (h), mail to the last known  
6 address of each person liable for any property taxes or special  
7 assessment, as shown on the tax duplicate or special assessment  
8 records, or to the last known address of the most recent owner  
9 shown in the transfer book; and  
10 (2) transmit by written, electronic, or other means to a mortgagee  
11 maintaining an escrow account for a person who is liable for any  
12 property taxes or special assessments, as shown on the tax  
13 duplicate or special assessment records;  
14 a statement in the form required under subsection (b).  
15 (b) The department of local government finance shall prescribe a  
16 form, subject to the approval of the state board of accounts, for the  
17 statement under subsection (a) that includes at least the following:  
18 (1) A statement of the taxpayer's current and delinquent taxes and  
19 special assessments.  
20 (2) A breakdown showing the total property tax and special  
21 assessment liability and the amount of the taxpayer's liability that  
22 will be distributed to each taxing unit in the county.  
23 (3) An itemized listing for each property tax levy, including:  
24 (A) the amount of the tax rate;  
25 (B) the entity levying the tax owed; and  
26 (C) the dollar amount of the tax owed.  
27 (4) Information designed to show the manner in which the taxes

- 1 and special assessments billed in the tax statement are to be used.  
 2 (5) Information regarding how a taxpayer can obtain information  
 3 regarding the taxpayer's notice of assessment or reassessment  
 4 under IC 6-1.1-4-22.  
 5 (6) A comparison showing any change in the assessed valuation  
 6 for the property as compared to the previous year.  
 7 (7) A comparison showing any change in the property tax and  
 8 special assessment liability for the property as compared to the  
 9 previous year. The information required under this subdivision  
 10 must identify:  
 11 (A) the amount of the taxpayer's liability distributable to each  
 12 taxing unit in which the property is located in the current year  
 13 and in the previous year; and  
 14 (B) the percentage change, if any, in the amount of the  
 15 taxpayer's liability distributable to each taxing unit in which  
 16 the property is located from the previous year to the current  
 17 year.  
 18 (8) An explanation of the following:  
 19 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or  
 20 another law that are available in the taxing district where the  
 21 property is located.  
 22 (B) All property tax deductions that are available in the taxing  
 23 district where the property is located.  
 24 (C) The procedure and deadline for filing for any available  
 25 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another  
 26 law and each deduction.  
 27 (D) The procedure that a taxpayer must follow to:  
 28 (i) appeal a current assessment; or  
 29 (ii) petition for the correction of an error related to the  
 30 taxpayer's property tax and special assessment liability.  
 31 (E) The forms that must be filed for an appeal or a petition  
 32 described in clause (D).  
 33 (F) The procedure and deadline that a taxpayer must follow  
 34 and the forms that must be used if a credit or deduction has  
 35 been granted for the property and the taxpayer is no longer  
 36 eligible for the credit or deduction.  
 37 (G) Notice that an appeal described in clause (D) requires  
 38 evidence relevant to the true tax value of the taxpayer's  
 39 property as of the assessment date that is the basis for the taxes  
 40 payable on that property.  
 41 The department of local government finance shall provide the  
 42 explanation required by this subdivision to each county treasurer.  
 43 (9) A checklist that shows:  
 44 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or  
 45 another law and all property tax deductions; and  
 46 (B) whether each homestead credit and property tax deduction

- 1 applies in the current statement for the property transmitted  
 2 under subsection (a).
- 3 (10) A remittance coupon indicating the payment amounts due at  
 4 each payment due date and other information determined by the  
 5 department of local government finance.
- 6 **(11) An explanation of the additional homestead credit**  
 7 **provided by IC 6-1.1-52.5, including whether the credit is**  
 8 **available as described in IC 6-1.1-52.5-7, the eligibility**  
 9 **requirements, and the procedure and deadline that a taxpayer**  
 10 **must follow to claim the credit.**
- 11 (c) The county treasurer shall mail or transmit the statement one (1)  
 12 time each year on or before April 15. Whenever a person's tax liability  
 13 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9  
 14 of this chapter, a statement that is mailed must include the date on  
 15 which the installment is due and denote the amount of money to be  
 16 paid for the installment. Whenever a person's tax liability is due in two  
 17 (2) installments, a statement that is mailed must contain the dates on  
 18 which the first and second installments are due and denote the amount  
 19 of money to be paid for each installment. If a statement is returned to  
 20 the county treasurer as undeliverable and the forwarding order is  
 21 expired, the county treasurer shall notify the county auditor of this fact.  
 22 Upon receipt of the county treasurer's notice, the county auditor may,  
 23 at the county auditor's discretion, treat the property as not being eligible  
 24 for any deductions under IC 6-1.1-12 or any homestead credits under  
 25 IC 6-1.1-20.4 and IC 6-3.6-5.
- 26 (d) All payments of property taxes and special assessments shall be  
 27 made to the county treasurer. The county treasurer, when authorized by  
 28 the board of county commissioners, may open temporary offices for the  
 29 collection of taxes in cities and towns in the county other than the  
 30 county seat.
- 31 (e) The county treasurer, county auditor, and county assessor shall  
 32 cooperate to generate the information to be included in the statement  
 33 under subsection (b).
- 34 (f) The information to be included in the statement under subsection  
 35 (b) must be simply and clearly presented and understandable to the  
 36 average individual.
- 37 (g) After December 31, 2007, a reference in a law or rule to  
 38 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated  
 39 as a reference to this section.
- 40 (h) Transmission of statements and other information under this  
 41 subsection applies in a county only if the county legislative body adopts  
 42 an authorizing ordinance. Subject to subsection (i), in a county in  
 43 which an ordinance is adopted under this subsection for property taxes  
 44 and special assessments, a person may, in any manner permitted by  
 45 subsection (n), direct the county treasurer and county auditor to  
 46 transmit the following to the person by electronic mail:

- 1 (1) A statement that would otherwise be sent by the county  
 2 treasurer to the person by regular mail under subsection (a)(1),  
 3 including a statement that reflects installment payment due dates  
 4 under section 9.5 or 9.7 of this chapter.
- 5 (2) A provisional tax statement that would otherwise be sent by  
 6 the county treasurer to the person by regular mail under  
 7 IC 6-1.1-22.5-6.
- 8 (3) A reconciling tax statement that would otherwise be sent by  
 9 the county treasurer to the person by regular mail under any of the  
 10 following:
- 11 (A) Section 9 of this chapter.
- 12 (B) Section 9.7 of this chapter.
- 13 (C) IC 6-1.1-22.5-12, including a statement that reflects  
 14 installment payment due dates under IC 6-1.1-22.5-18.5.
- 15 (4) Any other information that:
- 16 (A) concerns the property taxes or special assessments; and
- 17 (B) would otherwise be sent:
- 18 (i) by the county treasurer or the county auditor to the person  
 19 by regular mail; and
- 20 (ii) before the last date the property taxes or special  
 21 assessments may be paid without becoming delinquent.
- 22 The information listed in this subsection may be transmitted to a person  
 23 by using electronic mail that provides a secure Internet link to the  
 24 information.
- 25 (i) For property with respect to which more than one (1) person is  
 26 liable for property taxes and special assessments, subsection (h) applies  
 27 only if all the persons liable for property taxes and special assessments  
 28 designate the electronic mail address for only one (1) individual  
 29 authorized to receive the statements and other information referred to  
 30 in subsection (h).
- 31 (j) The department of local government finance shall create a form  
 32 to be used to implement subsection (h). The county treasurer and  
 33 county auditor shall:
- 34 (1) make the form created under this subsection available to the  
 35 public;
- 36 (2) transmit a statement or other information by electronic mail  
 37 under subsection (h) to a person who files, on or before March 15,  
 38 the form created under this subsection:
- 39 (A) with the county treasurer; or
- 40 (B) with the county auditor; and
- 41 (3) publicize the availability of the electronic mail option under  
 42 this subsection through appropriate media in a manner reasonably  
 43 designed to reach members of the public.
- 44 (k) The form referred to in subsection (j) must:
- 45 (1) explain that a form filed as described in subsection (j)(2)  
 46 remains in effect until the person files a replacement form to:

- 1 (A) change the person's electronic mail address; or
- 2 (B) terminate the electronic mail option under subsection (h);
- 3 and
- 4 (2) allow a person to do at least the following with respect to the
- 5 electronic mail option under subsection (h):
- 6 (A) Exercise the option.
- 7 (B) Change the person's electronic mail address.
- 8 (C) Terminate the option.
- 9 (D) For a person other than an individual, designate the
- 10 electronic mail address for only one (1) individual authorized
- 11 to receive the statements and other information referred to in
- 12 subsection (h).
- 13 (E) For property with respect to which more than one (1)
- 14 person is liable for property taxes and special assessments,
- 15 designate the electronic mail address for only one (1)
- 16 individual authorized to receive the statements and other
- 17 information referred to in subsection (h).
- 18 (l) The form created under subsection (j) is considered filed with the
- 19 county treasurer or the county auditor on the postmark date or on the
- 20 date it is electronically submitted. If the postmark is missing or
- 21 illegible, the postmark is considered to be one (1) day before the date
- 22 of receipt of the form by the county treasurer or the county auditor.
- 23 (m) The county treasurer shall maintain a record that shows at least
- 24 the following:
- 25 (1) Each person to whom a statement or other information is
- 26 transmitted by electronic mail under this section.
- 27 (2) The information included in the statement.
- 28 (3) Whether the county treasurer received a notice that the
- 29 person's electronic mail was undeliverable.
- 30 (n) A person may direct the county treasurer and county auditor to
- 31 transmit information by electronic mail under subsection (h) on a form
- 32 prescribed by the department submitted:
- 33 (1) in person;
- 34 (2) by mail; or
- 35 (3) in an online format developed by the county and approved by
- 36 the department.
- 37 SECTION 67. IC 6-1.1-52.5 IS ADDED TO THE INDIANA CODE
- 38 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 39 JULY 1, 2025]:
- 40 **Chapter 52.5. Additional Homestead Property Tax Credit**
- 41 **Sec. 1. This chapter applies to property taxes first due and**
- 42 **payable:**
- 43 **(1) after January 1 of the year that immediately succeeds the**
- 44 **year in which the balance in the pension stabilization fund**
- 45 **established by IC 5-10.4-2-5 is sufficient to pay the liabilities**
- 46 **of the pre-1996 account (as defined in IC 5-10.2-1-5.5) without**

1 the need for further appropriation by the general assembly as  
2 determined in section 7 of this chapter; and

3 (2) in each calendar year beginning after December 31 of the  
4 calendar year described in subdivision (1).

5 Sec. 2. As used in this chapter, "property tax liability" means  
6 liability for the tax imposed on property under this article  
7 determined after application of all credits and deductions under  
8 this article or IC 6-3.6, except the credit under this chapter, but  
9 does not include any interest or penalty imposed under this article.

10 Sec. 3. As used in this chapter, "qualified homestead" means  
11 real property that:

12 (1) is receiving a homestead standard deduction under  
13 IC 6-1.1-12-37; and

14 (2) has a gross assessed value (as defined by IC 6-1.1-20.6-6)  
15 of not more than two hundred thousand dollars (\$200,000).

16 Sec. 4. A person is entitled to a credit against the person's  
17 property tax liability for property taxes attributable to the person's  
18 qualified homestead. The amount of the credit is one hundred  
19 percent (100%) of the property tax liability attributable to the  
20 person's qualified homestead.

21 Sec. 5. (a) A person who receives the homestead standard  
22 deduction under IC 6-1.1-12-37 on a qualified homestead is entitled  
23 to the credit provided by this chapter and must apply for the credit  
24 under this chapter in a manner similar to the application process  
25 for the homestead standard deduction under IC 6-1.1-12-37.

26 (b) The auditor of each county shall, in a particular year, apply  
27 the credit to each person who received the credit in the preceding  
28 year unless the county auditor determines that the person is no  
29 longer eligible for the credit.

30 (c) An individual who receives a credit under this chapter in a  
31 particular year and who becomes ineligible for the credit in the  
32 following year shall notify the auditor of the county in which the  
33 homestead is located of the individual's ineligibility not later than  
34 sixty (60) days after the individual becomes ineligible.

35 Sec. 6. The termination of the homestead standard deduction  
36 under IC 6-1.1-12-37 on a qualified homestead terminates the  
37 credit provided under this chapter.

38 Sec. 7. (a) On or before March 1, 2026, and on or before March  
39 1 of each odd-numbered year thereafter, the Indiana public  
40 retirement system shall determine whether the balance of the  
41 pension stabilization fund established by IC 5-10.4-2-5 is sufficient  
42 to pay the liabilities of the pre-1996 account (as defined in  
43 IC 5-10.2-1-5.5) without the need for an appropriation by the  
44 general assembly. The Indiana public retirement system shall make  
45 the calculation and certify the determination under this section to  
46 the budget committee, the department of local government finance,  
47 and the legislative council in an electronic format under IC 5-14-6

1 on or before March 1, 2026, and on or before March 1 of each  
 2 odd-numbered year thereafter. The exemption under section 3 of  
 3 this chapter first applies to the assessment date of the year that  
 4 immediately succeeds the year in which the Indiana public  
 5 retirement system certifies under this subsection that the balance  
 6 of the pension stabilization fund established by IC 5-10.4-2-5 is  
 7 sufficient to pay the liabilities of the pre-1996 account (as defined  
 8 in IC 5-10.2-1-5.5) without the need for an appropriation by the  
 9 general assembly.

10 (b) The legislative services agency shall prepare legislation for  
 11 introduction in the regular session of the general assembly that is  
 12 convened in the year immediately succeeding the year in which the  
 13 Indiana public retirement system certifies that the balance of the  
 14 pension stabilization fund established by IC 5-10.4-2-5 is sufficient  
 15 to pay the liabilities of the pre-1996 account (as defined in  
 16 IC 5-10.2-1-5.5) without the need for an appropriation by the  
 17 general assembly to correct cross-references and make other  
 18 changes to the Indiana Code, as necessary, relating to the  
 19 application of the credit provided under this chapter and  
 20 implementation of the homestead property tax replacement  
 21 distributions under IC 6-1.1-53.

22 SECTION 68. IC 6-1.1-53 IS ADDED TO THE INDIANA CODE  
 23 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2025]:

25 **Chapter 53. Homestead Property Tax Replacement**  
 26 **Distributions**

27 **Sec. 1.** This chapter applies beginning January 1 of the year in  
 28 which the additional homestead credit provided under  
 29 IC 6-1.1-52.5 is first applicable under IC 6-1.1-52.5-1.

30 **Sec. 2. (a)** The department of local government finance shall  
 31 determine for each county a homestead property tax replacement  
 32 amount for the following year.

33 (b) A county's property tax replacement amount is the amount  
 34 of net property taxes that would be first due and payable in the  
 35 following year in the county on all qualified homesteads (as defined  
 36 in IC 6-1.1-52.5-3). This determination shall be made by using the  
 37 net property tax liability (including any property tax liability  
 38 imposed in a voter approved referendum) on the qualified  
 39 homesteads (as defined in IC 6-1.1-52.5-3) before applying the  
 40 additional homestead credit provided by IC 6-1.1-52.5 and after  
 41 applying all assessed value deductions, credits, or abatements  
 42 provided under any other law.

43 (c) Not later than August 1 each year, the department of local  
 44 government finance shall certify in writing to each county auditor  
 45 the amount of the county's certified property tax replacement  
 46 amount for the following year. Each taxing unit in a county is  
 47 entitled to receive its allocation of the certified property tax

1 replacement amount based on the amount that each taxing unit  
2 would have received in property taxes if the additional homestead  
3 credit provided under IC 6-1.1-52.5 were not applied.

4 **Sec. 3. A taxing unit shall treat the amount certified for a year**  
5 **as property tax revenue for the purpose of fixing the taxing unit's**  
6 **budget for that budget year.**

7 **Sec. 4. Each distribution under this chapter shall be made by the**  
8 **state comptroller to the appropriate county treasurer. The**  
9 **distribution for a year shall be made to the county treasurer in two**  
10 **(2) equal installments. The first installment shall be made on the**  
11 **first business day in May each year. The second installment shall**  
12 **be made on the first business day in November each year. The**  
13 **county auditor shall credit each installment to each taxing unit in**  
14 **the county at the same time and in the same manner as property**  
15 **taxes are credited.**

16 **Sec. 5. A taxing unit shall treat revenue received under this**  
17 **chapter as property tax revenue. However, the county auditor shall**  
18 **report distributions to taxing units separately from property tax**  
19 **proceeds in the county's data submission under IC 5-14-3.8-9.**

20 **Sec. 6. There is annually appropriated from the state general**  
21 **fund an amount sufficient to provide distributions under this**  
22 **chapter in each calendar year beginning after December 31, 2031."**

23 Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 11, 2025.)

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Senator YOUNG M