
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777

TO: Assessing Officials, Property Tax Boards of Appeal, County Auditors, & County Treasurers

FROM: Jason Cockerill, Commissioner

DATE: April 29, 2026

SUBJECT: Legislation Affecting Assessment Matters

The Department of Local Government Finance (“Department”) issues this memorandum to inform the public of legislative changes concerning assessment matters. Please note that this memorandum is for informational purposes only and is not a substitute for reading the law. Except as otherwise stated, all provisions are effective July 1, 2026.

I. Assessor Submission of Data and Notice of Late Roll & Balance

A. Assessor Submission of Data

On March 12, 2026, Governor Mike Braun signed into law House Enrolled Act 1210-2026 (“HEA 1210”). Sections 32, 35, and 36 of HEA 1210, retroactively effective January 1, 2026, amend Ind. Code § 6-1.1-3-17, Ind. Code § 6-1.1-4-25, and Ind. Code § 6-1.1-5-14, respectively, to modify the procedures for the submission of assessment values of real and personal property and parcel level data.

In addition to the assessor certifying assessment values of personal property and real property (roll and balance) to the auditor, assessors must now also certify those values to the Department. HEA 1210 also changes the deadline for a county assessor to submit to the Department data regarding real property, personal property, and geographic information system information to on or before July 1 (instead of September 1).

B. Notice of Late Roll & Balance

Sections 32 and 36 of HEA 1210, retroactively effective January 1, 2026, further amend Ind. Code § 6-1.1-3-17 and Ind. Code § 6-1.1-4-25 by stating that a county assessor who fails to certify the assessment values of personal property and real property (roll and balance) to the auditor and the Department by July 1 must, on or before July 1 of that year, provide electronic notice to the auditor, the county fiscal body, the Department, and each political subdivision in the county who is subject to Ind. Code § 6-1.1-17-16 (certification of tax rates, tax levies, and budgets by the Department).

This notice must include a written statement acknowledging the assessor’s noncompliance with the July 1 deadline and must detail the reasons why the statutory deadline was not met.

The Department shall, before February 2, 2027, and before February 2 of each year thereafter, submit a report of the counties that failed to meet the statutory deadline to the Legislative Services Agency (“LSA”) for distribution to the members of the legislative council.

II. Assessment of Agricultural Land

Section 33 of HEA 1210 amends Ind. Code § 6-1.1-4-4.5(f)(4)(A)(i) by extending a temporary increase in the capitalization rate percentage used in calculating the statewide agricultural land base rate. The capitalization rate used in the determination of the agricultural land base rate will remain nine percent (9%) through the January 1, 2027, assessment date, and will return to eight percent (8%) for assessment dates after December 31, 2027.

Section 34 of HEA 1210, retroactively effective January 1, 2025, amends Ind. Code § 6-1.1-4-13 to provide that in assessing or reassessing land, when land is devoted to agricultural use, the land shall be assessed as agricultural land regardless of who owns the property or who is liable for the property taxes.

III. Transfer of Title after Sale of Mobile Home

Section 38 of HEA 1210 amends Ind. Code § 6-1.1-7-10.4 to require the purchaser of a mobile home to process the paperwork with the Bureau of Motor Vehicles (“BMV”) to transfer the title into the purchaser's name within ninety (90) days of the sale.

Please note that Ind. Code § 6-1.1-7-14 provides that a person who violates Ind. Code § 6-1.1-7-10.4 commits a Class C infraction. Any such violations are matters that would need to be addressed locally.

IV. Mobile Home and Manufactured Home Definition

Numerous sections within HEA 1210, all effective upon passage, modify various sections of Indiana Code to replace the existing definitions of “manufactured home” and “mobile home” as they appear throughout Indiana Code with a singular definition. The following sections of HEA 1210 amend the following statutes within Ind. Code § 6-1.1:

HEA 1210 Section	Ind. Code Cite	Existing Definition	New Definition
30	6-1.1-1-8.7	"Mobile home" has the meaning set forth in Ind. Code § 6-1.1-7-1.	"Mobile home" has the meaning set forth in Ind. Code § 9-13-2-103.2. The term includes a manufactured home (as defined in Ind. Code § 9-13-2-96(a)).
37	6-1.1-7-1	"Mobile home" means a dwelling which: (1) is factory assembled; (2) is transportable; (3) is intended for year around occupancy; (4) exceeds thirty-five (35) feet in length; and (5) is designed either for transportation on its own chassis or placement on a temporary foundation.	"Mobile home" has the meaning set forth in Ind. Code § 9-13-2-103.2. The term includes a manufactured home (as defined in Ind. Code § 9-13-2-96(a)).
43	6-1.1-10.5-1	(a) This chapter applies to mobile homes and manufactured homes that are assessed under IC 6-1.1-7. (b) This chapter does not apply to mobile homes and manufactured homes that are assessed as: (1) inventory; or (2) real property; under this article and in accordance with rules adopted by the department of local government finance.	(a) This chapter applies to manufactured homes that are assessed under Ind. Code § 6-1.1-7. (b) This chapter does not apply to manufactured homes that are assessed as: (1) inventory; or (2) real property; under this article and in accordance with rules adopted by the department of local government finance.
44	6-1.1-10.5-4	"Manufactured home" has the meaning set forth in Ind. Code § 9-13-2-96.	"Manufactured home" has the meaning set forth in Ind. Code § 9-13-2-96(a). The term includes a mobile home (as defined in Ind. Code § 9-13-2-103.2).
45	6-1.1-10.5-5	"Mobile home" has the meaning set forth in Ind. Code § 6-1.1-7-1(b).	"Mobile home" has the meaning set forth in Ind. Code § 9-13-2-103.2. The term includes a manufactured home (as defined in Ind. Code § 9-13-2-96(a)).
75	6-1.1-20.6-2.4	As used in this chapter: (1) "manufactured home" has the meaning set forth in Ind. Code § 22-12-1-16; and	As used in this chapter, "manufactured home" has the meaning set forth in Ind. Code § 9-13-2-96(a). The term includes a

		(2) "mobile home" has the meaning set forth in Ind. Code § 16-41-27-4.	mobile home (as defined in Ind. Code § 9-13-2-103.2).
--	--	--	---

The definitions for “manufactured home” and “mobile home” within Ind. Code § 6-1.1 now point toward definitions contained under Ind. Code § 9-13-2-96(a) (for “manufactured home”) and Ind. Code § 9-13-2-103.2 (for “mobile home”).

A. Manufactured Home Definition

Under Ind. Code § 9-13-2-96(a), “manufactured home” is defined by reference to a federal law – 42 U.S.C. 5402(6), as amended – which provides:

(6) "manufactured home" means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or forty body feet or more in length, or, when erected on site, is three hundred twenty or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems contained therein; except that such term shall include any structure which meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the Secretary and complies with the standards established under this chapter; and except that such term shall not include any self-propelled recreational vehicle;

Ind. Code § 9-13-2-96(a) states “manufactured home” also includes a structure that meets the definition and is more than thirty-five (35) body feet in length but less than forty (40) body feet in length.

B. Mobile Home Definition

While numerous statutes now define “mobile home” by reference to Ind. Code § 9-13-2-103.2, the definition itself contained in this statute has not been amended by HEA 1210. Ind. Code § 9-13-2-103.2 provides:

"Mobile home" means a structure that:

- (1) is assembled in a factory;
- (2) is designed to be transported from the factory to another site in one (1) or more units;
- (3) is suitable for use as a dwelling in any season;
- (4) is more than thirty-five (35) feet long; and
- (5) either:
 - (A) bears a seal certifying that the structure was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.); or

(B) was manufactured before the effective date of the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.).

V. Solar Land Base Rate

Section 39 of HEA 1210, retroactively effective January 1, 2026, removes the language added to Ind. Code § 6-1.1-8-24.5 by Section 22 of HEA 1427-2025, which specified that, when calculating the solar land base rate for each of the three (3) geographical regions within the state, the Department should exclude from the calculation any land classified under the Department’s utility property class codes but that was assessed using the agricultural land base rate for the immediately preceding assessment date.

Essentially, HEA 1210 requires that the Department calculate the solar land base rate in the manner that was required prior to HEA 1427-2025. A [revised Solar Land Base Rate memo](#) for the January 1, 2026, assessment date was issued March 13, 2026.

VI. 30% Minimum Valuation Limitation for Public Utility Companies

On March 12, 2026, Governor Mike Braun signed into law House Enrolled Act 1406-2026 (“HEA 1406”). Section 4 of HEA 1406, retroactively effective January 1, 2025, amends Ind. Code § 6-1.1-8-45, which provides for a 30% minimum valuation limitation for depreciable personal property subject to taxation under Ind. Code § 6-1.1-8, which applies to property owned or used by public utility companies. This is often referred to as the 30% minimum valuation limitation or the 30% floor.

The amendment proves that depreciable personal property subject to taxation under Ind. Code § 6-1.1-8 and owned by a light, heat, or power company, or owned by a utility company owned, operated, or held in trust by a consolidated city remains subject to the 30% minimum valuation limitations.

Ind. Code § 6-1.1-8-45

Depreciable personal property 30% minimum valuation limitation

...

(c) Depreciable personal property that is placed in service after January 1, 2025, is not subject to the minimum valuation limitation under this section. However, if depreciable personal property:

(1) is placed in service after January 1, 2025, and is located in an existing tax increment allocation area for which the base assessed value is determined before January 1, 2025; or

(2) is owned by a light, heat, or power company, or a utility company owned, operated, or held in trust by a consolidated city;

the depreciable personal property remains subject to the minimum valuation limitations under this section.

Under Ind. Code § 6-1.1-8-2(5), “light, heat, or power company” is a defined term that means “a company which is engaged in the business of furnishing light, heat, or power by electricity, gas, or steam. The term includes a utility grade solar energy installation facility.”

This definition for “light, heat, or power company” includes another defined term, “utility grade solar energy installation facility,” which is defined under Ind. Code § 6-1.1-8-2(18) as “a renewable utility grade solar electricity facility that is used for the purpose of generating solar electricity for resale to consumers.”

VII. Orders to Enter Property

On March 5, 2026, Governor Mike Braun signed into law Senate Enrolled Act 163-2026 (“SEA 163”). Section 1 of SEA 163, effective upon passage, amends Ind. Code § 6-1.1-15-1.2(i). The amendment provides that, in the context of an assessment appeal, a county Property Tax Assessment Board of Appeals (“PTABOA”) or an assessing official shall not enter a property to conduct a physical inspection without first receiving the permission of the taxpayer to make the physical inspection. The amendment also prohibits the PTABOA from issuing an order authorizing entry onto a taxpayer's property without the taxpayer's permission. This prohibition includes an order issued under 52 IAC 4-8-3.

VIII. Tax Representative Authorization in Property Tax Appeals

Section 2 of SEA 163, effective upon passage, amends Ind. Code § 6-1.1-15-17.3 to state that an individual serving as a tax representative in an appeal before a PTABOA or before the Indiana Board of Tax Review (“IBTR”) must have written authorization from the taxpayer, which may be by electronic means and which may not be effective for more than one (1) year. This written authorization must be on the form prepared by the Department, must contain an attestation that the taxpayer has provided written authorization for the individual designated to serve as the taxpayer’s tax representative, and must be submitted with the taxpayer’s notice to initiate an appeal. The taxpayer must also have a signed agreement with the individual designated to serve as the taxpayer’s tax representative, which must be attested to by the taxpayer.

Contact Information

Questions may be directed to Barry Wood, Assessment Division Director, at bwood@dlgf.in.gov or Stephen Lucas, General Counsel, at slucas@dlgf.in.gov.