

HOUSE BILL No. 1188

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-4-13.

Synopsis: Soil productivity factors. Provides that the soil productivity factors used for the March 1, 2011, assessment of agricultural land must be used for the March 1, 2014, assessment date. Specifies that new soil productivity factors must be used for assessment dates occurring after March 1, 2014. Provides that the department of local government finance may not rely solely on soil data from the United States Department of Agriculture when determining soil productivity factors used for assessment dates occurring after March 1, 2014.

Effective: July 1, 2014.

Lehe, Cherry, Baird

January 14, 2014, read first time and referred to Committee on Ways and Means.



Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE BILL No. 1188

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 6-1.1-4-13, AS AMENDED BY P.L.1-2013,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 13. (a) In assessing or reassessing land, the land
4 shall be assessed as agricultural land only when it is devoted to
5 agricultural use.
6 (b) The department of local government finance shall give written
7 notice to each county assessor of:
8 (1) the availability of the United States Department of
9 Agriculture's soil survey data; and
10 (2) the appropriate soil productivity factor for each type or
11 classification of soil shown on the United States Department of
12 Agriculture's soil survey map.
13 All assessing officials and the property tax assessment board of appeals
14 shall use the data in determining the true tax value of agricultural land.
15 However, notwithstanding the availability of new soil productivity
16 factors and the department of local government finance's notice of the



1 appropriate soil productivity factor for each type or classification of
2 soil shown on the United States Department of Agriculture's soil survey
3 map for the March 1, 2012, assessment date, the soil productivity
4 factors used for the March 1, 2011, assessment date shall be used for
5 the March 1, 2012, assessment date, ~~and for the March 1, 2013,~~
6 assessment date, **and the March 1, 2014, assessment date.** New soil
7 productivity factors shall be used for assessment dates occurring after
8 March 1, ~~2013;~~ **2014.**

9 **(c) In determining soil productivity factors used for assessment**
10 **dates occurring after March 1, 2014, the department of local**
11 **government finance may not rely solely on soil data from the**
12 **United States Department of Agriculture.**

13 ~~(c)~~ **(d)** The department of local government finance shall by rule
14 provide for the method for determining the true tax value of each parcel
15 of agricultural land.

16 ~~(d)~~ **(e)** This section does not apply to land purchased for industrial,
17 commercial, or residential uses.

