
HOUSE BILL No. 1198

DIGEST OF INTRODUCED BILL

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

Synopsis: Soil productivity factors. Specifies that the soil productivity factors used for the March 1, 2011, assessment of agricultural land must continue to be used for subsequent assessment dates. Requires the department of local government finance to submit the following in 2013 to the commission on state tax and financing policy and to any interim study committee established to study agriculture issues or assigned the topic of studying agriculture issues: (1) Proposed soil productivity factors to be used in the assessment of agricultural land. (2) An explanation of the methodology used to determine the proposed soil productivity factors. (3) Data, from each county, that was used to determine the proposed soil productivity factors. (4) Testimony and comments provided to the department of local government finance by taxpayers and other stakeholders concerning the proposed soil productivity factors.

Effective: Upon passage; January 1, 2013 (retroactive).

Lehe, Gutwein, Morrison, Battles

January 10, 2013, read first time and referred to Committee on Ways and Means.

C
O
P
Y



First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

C
o
p
y

HOUSE BILL No. 1198



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.112-2012,
2 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2013 (RETROACTIVE)]: Sec. 13. (a) In assessing or
4 reassessing land, the land shall be assessed as agricultural land only
5 when it is devoted to 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) **as approved by the School of Agriculture of Purdue**
11 **University**, the appropriate soil productivity factor for each type
12 or classification of soil, ~~shown on~~ **as those soil productivity**
13 **factors relate to** the United States Department of Agriculture's
14 soil survey map.
15 All assessing officials and the property tax assessment board of appeals
16 shall use the data in determining the true tax value of agricultural land.
17 However, notwithstanding the availability of new soil productivity



1 factors and the department of local government finance's notice of the
 2 appropriate soil productivity factor for each type or classification of
 3 soil shown on the United States Department of Agriculture's soil survey
 4 map for the March 1, 2012, assessment date, the soil productivity
 5 factors used for the March 1, 2011, assessment date shall be used for
 6 the March 1, 2012, assessment date, ~~New soil productivity factors shall~~
 7 ~~be used for assessment dates occurring after March 1, 2012.~~ **and those**
 8 **soil productivity factors may not be changed by rule of the**
 9 **department of local government finance unless the general**
 10 **assembly enacts a law authorizing such a rule.**

11 (c) The department of local government finance shall by rule
 12 provide for the method for determining the true tax value of each parcel
 13 of agricultural land.

14 (d) This section does not apply to land purchased for industrial,
 15 commercial, or residential uses.

16 SECTION 2. [EFFECTIVE UPON PASSAGE] **(a) The department**
 17 **of local government finance shall before November 1, 2013, submit**
 18 **the following to the commission on state tax and financing policy**
 19 **and to any interim study committee established to study**
 20 **agriculture issues or assigned the topic of studying agriculture**
 21 **issues:**

22 (1) **Proposed soil productivity factors to be used in the**
 23 **assessment of agricultural land under IC 6-1.1-4-13.**

24 (2) **An explanation of the methodology used to determine the**
 25 **proposed soil productivity factors.**

26 (3) **Data, from each county, used to determine the proposed**
 27 **soil productivity factors.**

28 (4) **Evidence of oral testimony and written comments**
 29 **provided to the department of local government finance by**
 30 **taxpayers and other stakeholders concerning the proposed**
 31 **soil productivity factors.**

32 **(b) This SECTION expires July 1, 2014.**

33 SECTION 3. **An emergency is declared for this act.**

C
O
P
Y

