

HOUSE BILL No. 1249

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-1-15; IC 6-1.1-4-13.

Synopsis: Assessment matters. Provides that a well is defined as real property for purposes of the property tax laws. Provides that agricultural land shall be assessed using the soil productivity factors used for the March 1, 2011, assessment date for assessment dates occurring after December 31, 2013, unless and until new soil productivity factors are approved in a statute enacted by the general assembly. (Current law provides for the use of the 2011 soil productivity factors through the 2013 assessment date and requires the use of new soil productivity factors beginning with the March 1, 2014, assessment date.)

Effective: January 1, 2014 (retroactive); July 1, 2014.

Frye R

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. 1249

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 6-1.1-1-15, AS AMENDED BY P.L.146-2008,
2 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 15. "Real property" means:
4 (1) land located within this state;
5 (2) a building or fixture situated on land located within this state;
6 (3) an appurtenance to land located within this state;
7 **(4) a well (as defined by IC 25-39-2-16) situated within land**
8 **located within this state;**
9 ~~(4)~~ **(5)** an estate in land located within this state, or an estate,
10 right, or privilege in mines located on or minerals, including but
11 not limited to oil or gas, located in the land, if the estate, right, or
12 privilege is distinct from the ownership of the surface of the land;
13 and
14 ~~(5)~~ **(6)** notwithstanding IC 6-6-6-7, a riverboat:
15 (A) licensed under IC 4-33; or
16 (B) operated under an operating agent contract under



1 IC 4-33-6.5;
 2 for which the department of local government finance shall prescribe
 3 standards to be used by assessing officials.

4 SECTION 2. IC 6-1.1-4-13, AS AMENDED BY P.L.1-2013,
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JANUARY 1, 2014 (RETROACTIVE)]: Sec. 13. (a) In assessing or
 7 reassessing land, the land shall be assessed as agricultural land only
 8 when it is devoted to agricultural use.

9 (b) The department of local government finance shall give written
 10 notice to each county assessor of:

11 (1) the availability of the United States Department of
 12 Agriculture's soil survey data; and

13 (2) the appropriate soil productivity factor for each type or
 14 classification of soil shown on the United States Department of
 15 Agriculture's soil survey map.

16 All assessing officials and the property tax assessment board of appeals
 17 shall use the data in determining the true tax value of agricultural land.
 18 However, notwithstanding the availability of new soil productivity
 19 factors and the department of local government finance's notice of the
 20 appropriate soil productivity factor for each type or classification of
 21 soil shown on the United States Department of Agriculture's soil survey
 22 map for the March 1, 2012, assessment date, the soil productivity
 23 factors used for the March 1, 2011, assessment date shall be used for
 24 the March 1, 2012, assessment date, ~~and for the March 1, 2013,~~
 25 ~~assessment date, and each assessment date occurring after~~
 26 **December 31, 2013, unless and until new soil productivity factors**
 27 **are approved in a statute enacted by the general assembly.** ~~New soil~~
 28 ~~productivity factors shall be used for assessment dates occurring after~~
 29 ~~March 1, 2013.~~

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

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

35 SECTION 3. [EFFECTIVE JULY 1, 2014] (a) **IC 6-1.1-1-15, as**
 36 **amended by this act, applies to assessment dates occurring after**
 37 **February 28, 2015, for property taxes first due and payable after**
 38 **December 31, 2016.**

39 (b) **This SECTION expires January 1, 2017.**

40 SECTION 4. **An emergency is declared for this act.**

