



January 22, 2025

SENATE BILL No. 129

DIGEST OF SB 129 (Updated January 16, 2025 11:21 am - DI 87)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Landlocked property. Defines "landlocked property" as real property that has been shut off from all public highways as a result of the vacation of one or more public highways. Provides that if an action of the state, or an agency or political subdivision of the state, causes real property to become landlocked property, the county assessor of the county in which the landlocked property is located must assess the value of the landlocked property at the same rate that native forest land, a forest plantation, or wildlands are assessed for as long as the property qualifies as landlocked property.

Effective: January 1, 2025 (retroactive).

Buck, Niemeyer

January 8, 2025, read first time and referred to Committee on Local Government.
January 21, 2025, amended, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.

SB 129—LS 6549/DI 129



January 22, 2025

First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

SENATE BILL No. 129

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 6-1.1-50.2 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2025 (RETROACTIVE)]:

4 **Chapter 50.2. Vacation of a Public Highway Resulting in**
5 **Landlocked Property**

6 **Sec. 1. As used in this chapter, "landlocked property" means**
7 **real property that has been shut off from all public highways as a**
8 **result of the vacation of one (1) or more public highways.**

9 **Sec. 2. If an action of the state, or an agency or political**
10 **subdivision of the state, causes real property to become landlocked**
11 **property, the county assessor of the county in which the landlocked**
12 **property is located must assess the value of the landlocked**
13 **property at the same rate that native forest land, a forest**
14 **plantation, or wildlands are assessed under IC 6-1.1-6-14 for as**
15 **long as the property qualifies as landlocked property, if the owner**
16 **of the property complies with section 3 of this chapter.**

17 **Sec. 3. The county assessor may reduce the assessment of a**

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1 **property under this chapter only if the owner of the property files**
2 **an affidavit with the county assessor stating that the property does**
3 **not have access to any public highway as a result of the state or an**
4 **agency or political subdivision of the state vacating one (1) or more**
5 **public highways. The affidavit must be signed under oath by the**
6 **owner of the property.**

7 SECTION 2. [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]
8 **(a) IC 6-1.1-50.2, as added by this act, applies to assessment dates**
9 **occurring after December 31, 2024.**

10 **(b) This SECTION expires January 1, 2028.**

11 SECTION 3. An emergency is declared for this act.



COMMITTEE REPORT

Mr. President: The Senate Committee on Local Government, to which was referred Senate Bill No. 129, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 12 through 15 and insert "**property is located must assess the value of the landlocked property at the same rate that native forest land, a forest plantation, or wildlands are assessed under IC 6-1.1-6-14 for as long as the property qualifies as landlocked property, if the owner of the property complies with section 3 of this chapter.**".

and when so amended that said bill do pass and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 129 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 10, Nays 0.

