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States' Differential Tax Assessment of Agricultural Land Statutes *Indiana*



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A National Agricultural Law Center Research Publication

States' Differential Tax Assessment of Agricultural Land Statutes State of Indiana

[Ind. Code § 6-1.1-4-13](#) [Ind. Code § 6-1.1-4-13.2](#)

The statutes and Constitution are current with all legislation and ballot issues of the 2018 Second Regular Session and First Special Session of the 120th General Assembly.

§ 6-1.1-4-13. Agricultural land; assessment

- (a) In assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural use.
- (b) For purposes of this section, and in addition to any other land considered devoted to agricultural use, any:
 - (1) land enrolled in:
 - (A) a land conservation or reserve program administered by the United States Department of Agriculture;
 - (B) a land conservation program administered by the United States Department of Agriculture's Farm Service Agency; or
 - (C) a conservation reserve program or agricultural easement program administered by the United States Department of Agriculture's National Resources Conservation Service;
 - (2) land enrolled in the department of natural resources' classified forest and wildlands program (or any similar or successor program);
 - (3) land classified in the category of other agriculture use, as provided in the department of local government finance's real property assessment guidelines; or
 - (4) land devoted to the harvesting of hardwood timber;

is considered to be devoted to agricultural use. Agricultural use for purposes of this section includes but is not limited to the uses included in the definition of



“agricultural use” in IC 36-7-4616(b), such as the production of livestock or livestock products, commercial aquaculture, equine or equine products, land designated as a conservation reserve plan, pastureland, poultry or poultry products, horticultural or nursery stock, fruit, vegetables, forage, grains, timber, trees, bees and apiary products, tobacco, other agricultural crops, general farming operation purposes, native timber lands, or land that lays fallow. Agricultural use may not be determined by the size of a parcel or size of a part of the parcel. This subsection does not affect the assessment of any real property assessed under IC 6-1.1-6 (assessment of certain forest lands), IC 6-1.1-6.2 (assessment of certain windbreaks), or IC 6-1.1-6.7 (assessment of filter strips).

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

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

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

All assessing officials and the property tax assessment board of appeals shall use the data in determining the true tax value of agricultural land. However, notwithstanding the availability of new soil productivity factors and the department of local government finance's notice of the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map for the March 1, 2012, assessment date, the soil productivity factors used for the March 1, 2011, assessment date shall be used for the January 1, 2016, assessment date and each assessment date thereafter.

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

(e) This section does not apply to land purchased for industrial or commercial uses.

§ 6-1.1-4-13.2. Statewide agricultural land base rate value per acre; amount

Notwithstanding the provisions of this chapter and any real property assessment guidelines of the department of local government finance, for the property tax assessment of agricultural land for the 2015 assessment date, the statewide agricultural land base rate value per acre used to determine the value of agricultural land is two thousand fifty dollars (\$2,050).

