



## **Land Orders – January 2011 Assessors' Conference**

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January 2011**



# *Land Orders*

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- **STATUTE: IC 6-1.1-4-13.6 (Version b) Effective 1/1/11**
- County Assessor is responsible for establishing county's land values for all classes of real property for the 2012 reassessment.



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- Land values need to be determined for the following property classes:
  - Commercial
  - Industrial
  - Residential
  - Agricultural homesites



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- **Deadline: JULY 1, 2011**
  - (116 work days from today)



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- Deadline means that July 1, 2011, is the final date for the county assessor to present the newly established land values to the local Property Tax Assessment Board of Appeals (PTABOA).



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- If the county assessor fails to establish land values before July 1 deadline, it becomes the responsibility of the PTABOA to establish the values.
- If the PTABOA fails to establish land values before the land values become effective, which is March 1, 2012, the responsibility to establish values falls to the DLGF.



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- IC 6-1.1-4-13.6(d) includes a review process for property owners who want the county assessor's land values reviewed.
- A review petition would be filed with the DLGF within forty-five (45) days after the assessor determines the land values.
- The review petition must contain the signatures of the lesser of:
  - One hundred (100) property owners in the county; or
  - Five percent (5%) of the property owners in the county.



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- Upon receipt of a petition, the DLGF shall:
  - review the land values determined by the county assessor: and
  - after holding a public hearing within the county; shall:
    - 1) approve the values;
    - 2) modify the values; or
    - 3) disapprove the values.



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- However, IC 6-1.1-4-13.6 does not include a procedure for the county assessor to notify the county property owners that the land values have been determined.
- The statute leaves the determined land value notification process in the hands of the local county assessor. This notification date would trigger the forty-five (45) day DLGF petition process.



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- Some suggested notification procedures could be:
  - Conduct a public hearing with the county's PTABOA to review the county assessor's determined land values using the appropriate ten (10) day advertising requirement;
  - Posting information on county website;
  - Post and/or advertising that the county assessor has determined the land values and they are open for public inspection at the assessor's office.



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- Once the values have been determined by the county assessor, the county assessor shall notify all township assessors (where applicable) of the values.
- Assessing officials shall use these values in determining the land assessments for the March 1, 2012, assessment date.



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- **REAL PROPERTY ASSESSMENT GUIDELINES**
- Chapter 2 of the Guidelines is the narrative description for valuing all types of land. As stated previously, the county assessor is responsible for determining the land values for all commercial, industrial, residential, and agricultural homesites.



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- As county assessor, it is your responsibility to establish the base rates, which equate into a final land value, when processed through the mechanics associated with the individual parcels.
- Base rates may be:
  - Dollars per front foot
  - Dollars per acre
  - Dollars per square foot
  - Dollars per site value



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- Base rates are derived on a neighborhood or geographic area basis and are derived from sales within those areas.
- A neighborhood is best defined as a group of parcels within a geographic area exhibiting a high degree of homogeneity in amenities, land use, economic and social trends, and characteristics.
- Neighborhoods were previously established in the 2002 reassessment but may need to be “tweaked” based on additional information gathered through the process.



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- As the development of different style homes progressed through the past century, residential dwellings went from skinny and long to wide and short. This transformation in design has taken the subdivision of land on the same ride. Old parts of towns have skinny and long lots where modern subdivisions have wide and shorter lots. Those areas developed in the middle of the century have a variety of shapes and sizes.



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- It is the county assessor's responsibility to establish the "norm" or standard for size and depth associated with each platted neighborhood.
- Both are a necessity in determining the appropriate base rate when analyzing sales and are instrumental in calculating the final parcel value through the county's computer system.



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- The neighborhood standard for size and depth that is used in calculating the eventual land value is:
  - A neighborhood containing a majority of 1 acre agricultural homesites, then 1 acre is the identified standard size and depth.
  - A platted neighborhood containing a majority of lots with sizes of 100' x 200', then 100' x 200' is the identified standard sized lot and the standard depth is identified as 200 feet.



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- To compensate for lot depth in the variety of platted subdivisions throughout a county, the 2002 Guidelines contain a series of depth tables (pages 54, 55, and 56) that is used to adjust a lot different than the neighborhood standard
- Those tables are:
  - 100 feet standard depth
  - 120 feet standard depth
  - 132 feet standard depth
  - 150 feet standard depth
  - 175 feet standard depth
  - 200 feet standard depth



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- As an example of the adjustment process, suppose a platted lot is 60' x 150'. Comparing the 150 feet of depth against each of the charts illustrates how the adjustment works as a multiplier against the base rate:
  - 150 feet in a 100 feet standard depth neighborhood (1.14)
  - 150 feet in a 120 feet standard depth neighborhood (1.11)
  - 150 feet in a 132 feet standard depth neighborhood (1.06)
  - 150 feet in a 150 feet standard depth neighborhood (1.00)
  - 150 feet in a 175 feet standard depth neighborhood (0.96)
  - 150 feet in a 200 feet standard depth neighborhood (0.89)



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- Now lets look at how each depth table effects that base rate. Suppose that 60' x 150' lot has an a market value of \$18,000. What is the effect of each depth table in calculating a base rate that makes it equal to \$18,000?
  - 100 feet standard:  $\$18,000/60'/1.14 = \$263.16$  per front foot
  - 120 feet standard:  $\$18,000/60'/1.11 = \$270.27$  per front foot
  - 132 feet standard:  $\$18,000/60'/1.06 = \$283.02$  per front foot
  - 150 feet standard:  $\$18,000/60'/1.00 = \$300.00$  per front foot
  - 175 feet standard:  $\$18,000/60'/0.96 = \$312.50$  per front foot
  - 200 feet standard:  $\$18,000/60'/0.89 = \$337.08$  per front foot



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- The base rates range from \$263.16 to \$337.08 per front foot but all equal a lot value of \$18,000. The variable is the depth table identified for each neighborhood.
- Why is that important? Because I just showed you how to take a known land value of \$18,000 and mathematically turn a known lot size of 60' x 150' into a workable base rate.



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- 60' x 150' lot in a 132 feet standard depth area:
- To find the base rate:
  - \$18,000 value / 60' frontage / 1.06 depth factor = \$283.02
- To find the lot value:
  - \$283.02 base rate x 60' frontage x 1.06 depth factor = \$18,000 value



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- The same procedures are used to calculate the base rate when using the acreage depth chart located on page 73 of Chapter 3 in the 2002 Guidelines.
- This table is based on a standard of 1.00 acre so a 1.00 acre size has a depth factor equivalent to 1.00



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- But not all acreage parcels are 1.00 acre so parcels less than that size have a depth factor applied against the acreage size.
- As an example, the acreage depth factor for a .75 acre parcel is 1.25. If that .75 acre parcel has a value of \$18,000, then the base rate can be calculated.
  - $\$18,000 \text{ value} / .75 \text{ size} / 1.25 \text{ depth factor} = \$19,200 \text{ per acre}$



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- .75 acre parcel in a 1.00 acre standard depth area:
- To find the base rate:
  - $\$18,000 \text{ value} / .75 \text{ size} / 1.25 \text{ depth factor} = \$19,200 \text{ per acre}$
- To find the parcel value:
  - $\$19,200 \text{ base rate} \times .75 \text{ acres} \times 1.25 \text{ depth factor} = \$18,000 \text{ value}$



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- Previously I have illustrated how to calculate a base rate to report to the PTABOA, but in those instances, I already knew the \$18,000 value of the parcel.
- As a county assessor, what crystal ball I do consult to determine the value of land?



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- The answer to that question is not a crystal ball but through the examination of sales information from the years preceding March 1, 2011. Of course, the most reliable sales are those sales that occurred most recent.
- Let's look at two (2) different types of sales and make observations about each. They are:
  - Vacant land sales (raw land).
  - Sales which includes structures (Improved).



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- Vacant land sales are, of course, sales of land which contain no improvements. Vacant land may best be perceived in this demonstration as raw land where there has been no on-site activity attributed to the individual platted lot or acreage and just a piece of dirt.
- The term, improvements, does not indicate that the land has just an absence of buildings involved in the sale.



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- There are land improvement costs that need to be made to raw land before it can be considered a finished building site. Some of those land improvement costs include, but are not limited to:
  - the cost of supplying water to the site (well or utility hook up)
  - the cost of supplying sewage to the site (septic or utility hook-up)
  - the cost of supplying ingress/egress to the site (driveway and walkways)
  - the cost of adding basic landscaping to building site



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- The county assessor needs to investigate the local neighborhood costs for each of these land improvement items to determine the flat dollar amount to be added to the vacant land sale price. This calculation determines the improved land value total to be used in generating the parcels extended value, which is the value before any influence factors are applied.
- NOTE: The cost attributable to the water and sewage systems should represent depreciated costs of not less than 50% of the total installation cost of each.



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- An example is a \$20,000 unimproved vacant lot is sold to a **non-developer** (see IC 6-1.1-4-12 for definition) in an area where the assessor knows the following:
  - A typical water and sewage system costs in this area is \$10,000 and the assessor determines it would get 20% depreciation to \$8,000.
  - Typical base landscaping, driveway, and walkway costs for this area is \$12,000.
  - Total improved land value for the parcel is \$40,000 (\$20,000 + \$8,000 + \$12,000 = \$40,000).



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- Each vacant lot sale within the neighborhood would be analyzed in this manner and a base rate would be calculated for each. Usually a base rate pattern is realized and a common base rate can be determined.
- Let's assume the standard lot size is 100' x 150' with a depth standard of 150 feet. The base rate calculated by the assessor is \$400 per front foot to equal an improved lot value of \$40,000.
- If a lot is unimproved in this neighborhood on March 1, what is the unimproved influence factor percentage?
- 50% Cost to improve land  $(\$8,000 + \$12,000)/\$40,000$ .



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- The 1.00 acre homesite price is developed in a similar manner. The vacant land sale of 1.00 acre of raw land plus the costs to develop that 1.00 acre into a building site would equal the improved homesite value.
- Remember that there is an economy of scale when someone purchases land. Larger tracts of land usually sell for less per acre than smaller tracts. Tracts purchased for continued agricultural use don't often give a good indication to a 1.00 acre raw land value for other property class uses.



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- Improved sales in this context are sales that include a structure or structures. This type of sale encompasses the majority of sales contained within your county's sales file.
- There are two (2) methods of obtaining a value for land when analyzing sales of improved properties. They are:
  - The Abstraction Method; and
  - The Allocation Method



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- The Abstraction Method is a process of abstracting the portion of the sale attributable to the improvements and subtracting that value from the total sale price to equal the remaining value attributable to the land.
- $(\$)\text{ Total Sale Price} \text{ minus } (\$)\text{ Structure Value} = (\$)\text{ Land}$
- Abstraction is most reliable when a minimum amount of depreciation has occurred on the structures (newer construction).



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- An abstracted structural improvement value can be obtained by using the cost schedules included in the Departments 2012 Real Property Assessment Guidelines.
- However, the initial cost schedules will not be available until July 1, 2011, which is already past your deadline.
- It should be pointed out as well, that the Indiana economic downturn the pasted 2 years makes the likelihood of new construction in many areas suspect.



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- The Allocation Method is much more commonly used and is the process of devoting a percentage of the total improved sale as a land value.
- One way to develop an allocation percentage is to analyze sales of vacant land (plus their development costs) against sales of improved properties in similar type neighborhoods. That calculated ratio would equal the percentage that would work against all similar type neighborhoods. However, it may not be a reliable percentage for all neighborhoods within a county.



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- Previously on slide 31, I calculated a \$40,000 value for improving a \$20,000 vacant lot with \$20,000 of land improvements. Suppose the neighborhood where that lot is located is similar (homogeneous) to neighborhood #123, which has improved residential sales averaging \$220,000.
- The allocation percentage between the two neighborhoods would equal 18.2% ( $\$40,000/\$220,000$ ), which could be rounded to 18%.



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- To analyze neighborhood #123, the assessor would take all the improved sales within that neighborhood and multiply the sale price by 18%.
- The answer gives the individual parcel value at that percentage. Each parcel is then analyzed for a base rate by dividing the parcel value by the front footage by the depth factor to arrive at the parcel's base rate. Let's look at the example on next slide:



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- The assessor has designated the 200 feet depth table for Neighborhood #123 and there were four recent sales.
  - #1 - \$200,000 on a 85' x 189' lot: FF base rate \$436.63.
  - #2 - \$240,000 on a 98' x 200' lot: FF base rate \$440.82.
  - #3 - \$215,000 on a 88' x 210' lot: FF base rate \$435.42.
  - #4 - \$225,000 on a 92' x 200' lot: FF base rate \$440.22

(sale price X 18% / lot frontage / depth factor = base rate)
- The assessor has determined that the front foot base rates range from \$435 to \$440 and designates the rate for Neighborhood #123 at \$435 per front foot.



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- A second and most probable way to arrive at an allocation percentages is to solicit the expertise of local real estate professionals and appraisers in your area. These professionals work within the various areas of each county and have a general knowledge of an allocation percentage that they may use in their work.
- The percentages offered from these professions may fall anywhere within the 15% to 25% range for normal properties and to either extreme above or below when discussing lower or higher valued properties.



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- One of the things to remember is that close is good enough when it comes to residential land values. The neighborhood factor applied to all residential improvements will act as an equalizer against the total assessed value as compared to the neighborhood's market value.



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- Excess acreage rates are base rates established for excess vacant undeveloped land normally accompanying a 1.00 acre homesite. There are 2 types:
  - Residential Excess Acres
  - Agricultural Excess Acres
- An example for residential excess acres is a dwelling built on 3.00 acre where 1.00 acre is considered as the homesite and there is no agricultural activity associated with the remaining 2.00 acres. The remaining 2.00 acres is considered as excess acres and valued separately.



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- In dealing with excess acres, it is important to analyze the sale to determine what each acre means to the total. Suppose the 3.00 acres sold for \$18,000 or \$6,000 per acre for the purpose of erecting a dwelling. Economy of scale would suggest that the first acre is more valuable per acre than acres two and three.
- If the assessor can find a vacant 1.00 parcel sale nearby, then the value of the first acre of the three above is established. Lets say a 1.00 acre site sold for \$10,000, then the excess acre rate can be interpreted to be \$4,000. ( $\$18,000 \text{ minus } \$10,000 = \$8,000 / 2 = \$4,000$ )



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- The need for an agricultural excess rate evolved through the years. What's the difference between the previous 3.00 acres with a dwelling homesite of 1 acre and 2 acres of mowed lawn and a agricultural owner on 80 acres with a dwelling homesite of 1 acre, 2 acres of mowed lawn, and 77 acres of tillable?
- The difference is 77 acres of tilled land, which we value using the agricultural productivity method. The homesite acre and the mowed 2 acres of excess acreage should be valued similarly as agricultural excess acres.



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- Both the residential and agricultural excess acre base rates provide flexibility to the assessor in pricing vacant land of this type. It is suggested that a range of rates of both low and high be developed for each area to provide flexibility when the actual land pricing function takes place.



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- Commercial and industrial platted land and small acreage tracts of less than one acre are calculated in the same manner as has been discussed previously. Both use the depth table charts included within the Guidelines.
- However, larger acreage tracts are segmented into categories based on their use. A brief explanation of each category is:



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- **Primary land** is the primary building or plant site.  
Examples are:
  - Land located under buildings
  - Regular used parking areas
  - Roadways
  - Regular used yard storage
  - Necessary support land



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- The base rates for primary land represent the estimated March 1, 2011 value of vacant land and the various land improvement costs associated with the development of the land. Primary land development costs are:
  - Storm and sanitary sewers, or septic system
  - Fire protection and potable water lines or water well
  - Gas lines
  - Grading for general improvement
  - landscaping



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- **Secondary land** is land used for purposes secondary to the primary use. Examples are:
  - Parking areas that are not normally used
  - Yard storage that is not regularly used
- The base rates for secondary land represent the estimated March 1, 2011 value of vacant land and the various land improvement costs associated with the development of the land. Secondary land development costs are:
  - Storm sewers and the general improvement of the site



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- **Usable undeveloped** is acreage that is vacant and held for future development.
- The base rate for usable undeveloped land represents the March 1, 2011 value of undeveloped land that is zoned for commercial or industrial purposes. This type of land has incurred no on-site development costs.



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- Unusable undeveloped is the amount of vacant acreage that is unusable for commercial or industrial purposes, and not used for agricultural purposes.
- The base rate for unusable undeveloped land represents the March 1, 2011 value of undeveloped land that is zoned for commercial or industrial purposes. This type of land has incurred no on-site development costs and normally represents an area of vacant land with restrictions. Possible examples could be land with environmental hazards or a wetland designation.



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- There are specific reporting forms contained within Chapter 2 to report neighborhood base rates to the PTABOA. They are:
  - RESIDENTIAL Neighborhood Valuation Form
  - AGRICULTURAL HOMESITE and RURAL RESIDENTIAL Neighborhood Valuation Form
  - COMMERCIAL and INDUSTRIAL Neighborhood Valuation Form
- Lets take a look at each:



**RESIDENTIAL Neighborhood Valuation Form**

To be submitted to the Property Tax Assessment Board of Appeals by Township Assessor

Page \_\_\_ of \_\_\_

County Number: \_\_\_\_\_ Map Number: \_\_\_\_\_  
 Township Number: \_\_\_\_\_ Neighborhood Number: \_\_\_\_\_  
 Taxing District Number: \_\_\_\_\_ Land Value Ratio: \_\_\_\_\_  
 Adjoining Neighborhood Numbers: \_\_\_\_\_

North: \_\_\_\_\_  
 East: \_\_\_\_\_ South: \_\_\_\_\_ West: \_\_\_\_\_

Place the adjoining neighborhood numbers in the appropriate directional space. If the adjoining neighborhood is in a different township, place the STB county number and the STB township number in the applicable space. If the neighborhood is unknown, place an X after the township number.  
 Example West: 04 - 0003 - # 4 (Benton Co. - Gilboa Twp. - Neigh. #4)

Total Land Improvement Costs Attributable to Neighborhood (Total of items below): \$ \_\_\_\_\_  
 Sewage Disposal System: \$ \_\_\_\_\_ Water System: \$ \_\_\_\_\_ Other: \$ \_\_\_\_\_

**PLATTED LOTS: [ ]**

<u>Base Size:</u>	<u>Pricing Method:</u>	<u>Base Rate:</u>	<u>Base Value:</u>
Width: _____	Per Front Foot: [ ]	Low: _____	Low: _____
Depth: _____	Per Square Foot: [ ]	High: _____	High: _____
Depth Table: _____	Per Acre: [ ]	<u>Residential Excess Acreage:</u>	
Acre / S.F. Size: _____	Site Value: [ ]	Low: _____	High: _____

**UNPLATTED ACREAGE: [ ]**

<u>Base Size:</u>	<u>Pricing Method:</u>	<u>Base Rate:</u>	<u>Base Value:</u>
Acre / S.F. Size: _____	Per Front Foot: [ ]	Low: _____	Low: _____
	Per Square Foot: [ ]	High: _____	High: _____
	Per Acre: [ ]	<u>Residential Excess Acreage:</u>	
	Site Value: [ ]	Low: _____	High: _____

Comments Concerning Neighborhood \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Figure 2-1. Providing Valuation Information for Residential Neighborhoods



**AGRICULTURAL HOMESITE and RURAL RESIDENTIAL Neighborhood Valuation Form**

To be submitted to the County Property Tax Assessment Board of Appeals by Township Assessor

Page \_\_\_\_ of \_\_\_\_

County Number: \_\_\_\_\_ Map Number: \_\_\_\_\_

Township Number: \_\_\_\_\_ Neighborhood Number: \_\_\_\_\_

Taxing District Number: \_\_\_\_\_ Land Value Ratio: \_\_\_\_\_

Adjoining Neighborhood Numbers: Place the adjoining neighborhood numbers in the appropriate directional space. If the adjoining neighborhood is in a different township, place the STB county number and the STB township number in the applicable space.

North: \_\_\_\_\_ If the neighborhood is unknown, place an X after the township number. Example: West: 04 - 0003 - #4 (Benton Co. - Gilboa Twp. - Neigh. #4)

East: \_\_\_\_\_ South: \_\_\_\_\_ West: \_\_\_\_\_

Total Land Improvement Costs Attributable to Neighborhood (Total of items below): \$ \_\_\_\_\_

Sewage Disposal System: \$ \_\_\_\_\_ Water System: \$ \_\_\_\_\_ Other: \$ \_\_\_\_\_

AGRICULTURAL HOMESITES: [ ]		RURAL RESIDENTIAL: [ ]		
<u>Land Classification:</u>	<u>Base Rate:</u>	<u>Excess Acreage Rate:</u>		
	Low:	High:	Low:	High:
EXCELLENT	_____	_____	_____	_____
GOOD	_____	_____	_____	_____
AVERAGE	_____	_____	_____	_____
BELOW AVERAGE	_____	_____	_____	_____
POOR	_____	_____	_____	_____

Comments Concerning Neighborhood \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Figure 2-2. Providing Valuation Information for Rural Residential Acreage or Agricultural Homesites in a Neighborhood



**COMMERCIAL and INDUSTRIAL Neighborhood Valuation Form**

To be submitted to the County Property Tax Assessment Board of Appeals by Township Assessor

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County Number: \_\_\_\_\_ Map Number: \_\_\_\_\_  
 Township Number: \_\_\_\_\_ Neighborhood Number: \_\_\_\_\_  
 Taxing District Number: \_\_\_\_\_ Land Value Ratio: \_\_\_\_\_  
 Adjoining Neighborhood Numbers: \_\_\_\_\_  
 North: \_\_\_\_\_  
 East: \_\_\_\_\_ South: \_\_\_\_\_ West: \_\_\_\_\_

Place the adjoining neighborhood numbers in the appropriate directional space. If the adjoining neighborhood is in a different township, place the STB county number and the STB township number in the applicable space. If the neighborhood is unknown, place an X after the township number. Example West: 04 - 0003 - # 4 (Benton Co. - Gilboa Twp. - Neigh. #4)

Total Land Improvement Costs Attributable to Neighborhood (Total of items below):\$ \_\_\_\_\_  
 Sewage Disposal System: \$ \_\_\_\_\_ Water System: \$ \_\_\_\_\_ Other: \$ \_\_\_\_\_

**PLATTED:** [ ]

<u>Base Size:</u>	<u>Pricing Method:</u>	<u>Base Rate:</u>	<u>Base Value:</u>
Width: _____	Per Front Foot: [ ]	Low: _____	Low: _____
Depth: _____	Per Square Foot: [ ]		
Depth Table _____	Per Acre: [ ]	High: _____	High: _____
Acre / S.F. Size: _____	Site Value: [ ]		

**UNPLATTED:** [ ] For front foot pricing and small acreage tracts, complete the platted section.

<u>Pricing Method:</u>	<u>Land Classification:</u>	<u>Base Rate:</u>
		Low: _____ High: _____
Per Square Foot: _____	PRIMARY: _____	
	SECONDARY: _____	
Per Acre: _____	USABLE UNDEVELOPED: _____	
	UNUSABLE UNDEVELOPED: _____	

Comments Concerning Neighborhood \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Figure 2-3. Providing Valuation Information for Commercial or Industrial Acreage



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- QUESTIONS?



# Contact the Department

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