

Adopted	Rejected
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COMMITTEE REPORT

YES:	18
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 19, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 7, between lines 11 and 12, begin a new paragraph and insert:
- 2 "SECTION 9. IC 6-1.1-4-13 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE FEBRUARY 29, 2012 (RETROACTIVE)]:
- 4 Sec. 13. (a) In assessing or reassessing land, the land shall be assessed
- 5 as agricultural land only 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) the appropriate soil productivity factor for each type or
- 11 classification of soil shown on the United States Department of
- 12 Agriculture's soil survey map.
- 13 All assessing officials and the property tax assessment board of appeals

1 shall use the data in determining the true tax value of agricultural land.
 2 **However, notwithstanding the availability of new soil productivity**
 3 **factors and the department of local government finance's notice of**
 4 **the appropriate soil productivity factor for each type or**
 5 **classification of soil shown on the United States Department of**
 6 **Agriculture's soil survey map for the March 1, 2012, assessment**
 7 **date, the soil productivity factors used for the March 1, 2011,**
 8 **assessment date shall be used for the March 1, 2012, assessment**
 9 **date. New soil productivity factors shall be used for assessment**
 10 **dates occurring after March 1, 2012.**

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 Page 22, line 5, delete "P.L.173-2011" and insert "HEA 1009-2012".

17 Page 22, line 6, delete "5" and insert "40".

18 Page 22, delete lines 16 through 18, begin a new line double block
 19 indented and insert:

20 "(B) A percentage determined under section 17 of this chapter
 21 if the designating body elects to use an alternative abatement
 22 schedule provided under section 17 of this chapter."

23 Page 91, after line 11, begin a new paragraph and insert:

24 "SECTION 56. **An emergency is declared for this act.**"

25 Renumber all SECTIONS consecutively.

(Reference is to SB 19 as printed January 11, 2012.)

and when so amended that said bill do pass.

Representative Espich