

# HOUSE BILL No. 1528

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-4-13.2.

**Synopsis:** Assessment of agricultural land. Provides that for purposes of the 2013 and 2014 assessment dates, the statewide agricultural land base rate value per acre used to determine the value of agricultural land is \$1,200.

**Effective:** January 1, 2013 (retroactive).

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January 22, 2013, read first time and referred to Committee on Ways and Means.

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First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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## HOUSE BILL No. 1528



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 6-1.1-4-13.2 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]: **Sec. 13.2. (a)**  
4 **Notwithstanding the provisions of this chapter and any real**  
5 **property assessment guidelines of the department of local**  
6 **government finance, for the property tax assessment of**  
7 **agricultural land for assessment dates in 2013 and 2014, the**  
8 **statewide agricultural land base rate value per acre used to**  
9 **determine the value of agricultural land is one thousand two**  
10 **hundred dollars (\$1,200), and this amount shall be substituted for**  
11 **any agricultural land base rate value included in the Real Property**  
12 **Assessment Guidelines or any other guidelines of the department**  
13 **of local government finance that apply for those assessment dates.**  
14 **(b) This section expires January 1, 2018.**  
15 SECTION 2. **An emergency is declared for this act.**

