

# COMMITTEE REPORT

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## MADAM PRESIDENT:

**The Senate Committee on Appropriations, to which was referred Senate Bill No. 319, 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:**

1           Page 1, delete lines 1 through 17, begin a new paragraph and insert:  
2           "SECTION 1. IC 6-1.1-4-13, AS AMENDED BY P.L.112-2012,  
3           SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           MARCH 1, 2013 (RETROACTIVE)]: Sec. 13. (a) In assessing or  
5           reassessing land, the land shall be assessed as agricultural land only  
6           when it is devoted to agricultural use.  
7           (b) The department of local government finance shall give written  
8           notice to each county assessor of:  
9           (1) the availability of the United States Department of  
10           Agriculture's soil survey data; and  
11           (2) the appropriate soil productivity factor for each type or  
12           classification of soil shown on the United States Department of  
13           Agriculture's soil survey map.  
14           All assessing officials and the property tax assessment board of appeals  
15           shall use the data in determining the true tax value of agricultural land.  
16           However, notwithstanding the availability of new soil productivity  
17           factors and the department of local government finance's notice of the  
18           appropriate soil productivity factor for each type or classification of  
19           soil shown on the United States Department of Agriculture's soil survey  
20           map for the March 1, 2012, assessment date, the soil productivity  
21           factors used for the March 1, 2011, assessment date shall be used for

1 the March 1, 2012, assessment date **and for the March 1, 2013,**  
2 **assessment date.** New soil productivity factors shall be used for  
3 assessment dates occurring after March 1, ~~2012:~~ **2013.**

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

7 (d) This section does not apply to land purchased for industrial,  
8 commercial, or residential uses."

9 Page 2, delete lines 1 through 15.

10 Page 2, line 17, after "finance" insert ", **in cooperation with the**  
11 **Purdue University College of Agriculture,**".

12 Renumber all SECTIONS consecutively.

(Reference is to SB 319 as introduced.)

**and when so amended that said bill do pass .**

Committee Vote: Yeas 12, Nays 0.

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**Senator Kenley, Chairperson**