

IC 6-1.1-6.2

Chapter 6.2. Assessment of Certain Windbreaks

IC 6-1.1-6.2-1

Windbreak defined

Sec. 1. As used in this chapter, "windbreak" refers to a field windbreak.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-2

Application of chapter

Sec. 2. This chapter applies to a parcel of land classified as a windbreak and assessed as provided in this chapter before July 1, 2003.

As added by P.L.58-1985, SEC.1. Amended by P.L.186-2003, SEC.24.

IC 6-1.1-6.2-3

Criteria for classification

Sec. 3. A parcel of land may be classified as a windbreak if:

- (1) it abuts a fence line or a property line;
- (2) it abuts arable land;
- (3) the landowner enters into an agreement with the department of natural resources establishing standards of windbreak management for the parcel of land as that concept is understood by competent professional foresters;
- (4) it is at least fifty (50) feet wide;
- (5) it does not contain a dwelling or other usable building; and
- (6) no part of it lies within a licensed shooting preserve.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-4

Repealed

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-5

Assessment in county of location; appeal

Sec. 5. (a) A person who wishes to have a parcel of land that is classified as a windbreak withdrawn from classification under section 15 of this chapter must have the land assessed by the county assessor of the county in which the land is located.

(b) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to a board consisting of the assessor, auditor, and treasurer of the county in which the land is located. The decision of the board is final.

As added by P.L.58-1985, SEC.1. Amended by P.L.186-2003, SEC.25.

IC 6-1.1-6.2-6

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-7

Repealed

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-8

Repealed

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-9

General property taxation assessment; ditch assessments

Sec. 9. Land that is classified under this chapter as a windbreak shall be assessed at one dollar (\$1) per acre for general property taxation purposes. However, ditch assessments on the classified land shall be paid.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-10

Assessment of parcel for mineral wealth; placement on tax duplicate

Sec. 10. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as a windbreak, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-11

Minimum standards of management

Sec. 11. A person who owns or controls land that is classified as a windbreak must follow the minimum standards of windbreak management as prescribed by the department of natural resources.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-12

Issuance of special permits by department

Sec. 12. The department of natural resources may issue special permits under this chapter.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-13

Marking parcel signs

Sec. 13. The owner of a parcel of land that is classified as a windbreak shall mark the parcel with four (4) signs. The owner shall place the signs on the boundaries of and on different sides of the parcel at the points that are the most conspicuous to the public. The department of natural resources shall furnish the signs and shall designate the size and the wording of the signs.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-14

Inspection of parcels by department; report to owner; record

Sec. 14. At least once every two (2) years a representative of the department of natural resources shall inspect each parcel of land that is classified as a windbreak. On each inspection trip, the representative shall, if possible, inspect the parcel with the owner and shall point out to the owner any needed improvement. In addition, the inspector shall give the owner a written report of the inspection and the inspector's recommendations. A permanent record of each inspection shall be maintained in the office of the department of natural resources.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-15

Assessment upon withdrawal from classification; transfer to new classification

Sec. 15. (a) If the owner of land that is classified as a windbreak wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. The owner shall then file a withdrawal request in duplicate with the department of natural resources on forms prescribed by the department of natural resources. The department of natural resources shall withdraw the land from the classification on receipt of the withdrawal forms.

(b) Land classified as windbreak under this chapter, as forest plantation, native forest land, or wildlands under IC 6-1.1-6 may be transferred from one (1) classification to another, as appropriate, whenever the land transferred qualifies under the new classification. A change in classification does not constitute a withdrawal. Upon subsequent withdrawal from classification, the date of initial classification and the initial classification assessment shall be used in determining any withdrawal payments. The department of natural resources shall furnish the forms necessary to transfer within classifications.

As added by P.L.58-1985, SEC.1. Amended by P.L.66-2006, SEC.25.

IC 6-1.1-6.2-16

Grounds for withdrawal of land by department

Sec. 16. The department of natural resources shall withdraw land that is classified as a windbreak from the classification if it finds that this chapter is not being complied with and that the owner of the land refuses to make the changes necessary for compliance. If the department of natural resources withdraws land under this section, it shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. In addition, the department of natural resources shall immediately notify the owner that the land has been withdrawn.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-17

Appeal of assessment of land being withdrawn

Sec. 17. If an assessment made by a county assessor under section 15 or 16 of this chapter is not satisfactory to the owner, the owner may appeal the assessment in the manner prescribed in section 5 of this chapter.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-18

Notice of withdrawal of land to recorder and auditor

Sec. 18. If land classified as a windbreak is withdrawn from the classification, the department of natural resources shall immediately notify the recorder and the auditor of the county in which the land is situated that the land has been withdrawn. In addition, when land is withdrawn, the owner of the land shall make a notation of the withdrawal in the records of the county recorder.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-19

Liability upon withdrawal

Sec. 19. (a) If land that is classified as a windbreak is withdrawn from the classification, the owner shall pay an amount equal to the lesser of:

(1) the sum of:

- (A) the total property taxes that, if it were not for the classification, would have been assessed on the land during the period of classification or the ten (10) year period immediately preceding the date on which the land is withdrawn from the classification, whichever is lesser; plus
- (B) interest on the property taxes at the rate of ten percent (10%) per year; or

(2) the remainder of:

- (A) the withdrawal assessment of the land; minus
- (B) the sum of the initial classification assessment of the land and any increase in the initial classification of the land resulting from the subsequent construction of a ditch or levee.

(b) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the amount is collected, it shall be paid into the county general fund. If the amount is not paid, it shall be treated in the same manner that delinquent taxes on real property are treated.

(c) For purposes of this section, "initial classification assessment" means the assessment required under section 5 of this chapter, and "withdrawal assessment" means the assessment required under section 15 or 16 of this chapter.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-20**Obligations and liabilities of persons acquiring interest in windbreak**

Sec. 20. A conveyance of land that is classified as a windbreak does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-21**Payment of expenses**

Sec. 21. The expense of the survey required by section 4 of this chapter shall be paid by the applicant. The expense of an assessment that is required under this chapter shall be paid from the county general fund of the county in which the parcel is located. The county assessor is entitled to necessary expenses for services in making an assessment that is required under this chapter.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-22**Annual report of owner**

Sec. 22. The owner of a parcel of land that is classified as a windbreak shall file a report once each year with the department of natural resources on forms furnished by the department of natural resources.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-23**Dwellings or other buildings prohibited**

Sec. 23. A person may not erect a dwelling or other building on land classified as a windbreak.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-24**Grazing prohibited**

Sec. 24. A person may not graze or permit grazing by a domestic animal on land classified as a windbreak.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-25**Alteration of land or vegetation; prohibition; permit**

Sec. 25. A person may not burn, mow, or otherwise engage in a practice that would alter land or vegetation on land classified as a windbreak, unless the person has been granted a temporary permit to do so by the department of natural resources.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-26**Cultivation or harvest of crops; permit**

Sec. 26. A person may not cultivate or harvest crops on land classified as a windbreak, except crops cultivated or harvested solely

for wildlife food or cover pursuant to a permit issued by the department of natural resources.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-27

Furnishing trees and vegetation; advice and assistance

Sec. 27. The department of natural resources shall furnish trees or other appropriate vegetation without charge to the owner of land classified as windbreak and, with the advice and cooperation of the county extension service, shall give advice and technical assistance to the landowner for the establishment and maintenance of the windbreak.

As added by P.L.58-1985, SEC.1.