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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3761

**To:** Assessing Officials  
**From:** Barry Wood, Assessment Division Director  
**RE:** Assessment Rate of Classified Forests, Windbreaks, & Filter Strips  
**Date:** January 9, 2026

The assessment rate per acre of land classified as native forest land, a forest plantation, or wildlands under Indiana Code 6-1.1-6-14; as a windbreak under Indiana Code 6-1.1-6.2-9; or as a filter strip under Indiana Code 6-1.1-6.7-9 is determined by multiplying the assessment rate for the preceding assessment year by one (1) plus the annual percentage change in the Consumer Price Index for All Urban Consumers published by the federal Bureau of Labor Statistics for the calendar year preceding the calendar year before the assessment date.

For the assessment date of January 1, 2026, the assessment rate for classified lands is calculated as follows:

Rate for the preceding assessment year (1-1-2025)	\$17.24
Times the sum of one (1) plus the Consumer Price Index for All Urban Consumers for calendar year 2024. $(1 + .029 = 1.029)$	<u>X 1.029</u>
Assessment rate for classified lands for the assessment date of January, 1, 2026	\$17.74

The Department will publish subsequent rates annually.

## Contact Information

Questions may be directed to Assessment Division Director, Barry Wood at (317) 232-3762 or [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov).