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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: County Assessors and Vendors**

**FROM: Barry Wood, Assessment Division Director**

**DATE: March 20, 2026**

**SUBJECT: 2026 Solar Land Base Rates Revised**

This REVISED memorandum hereby serves to notify assessing officials of the Solar Land Base Rates to be used for the January 1, 2026, assessment date.

This revision is due to the passage of House Enrolled Act 1210 (“HEA 1210”), which Governor Mike Braun signed into law on March 13, 2026. This bill amended the solar land base rate calculation method under Ind. Code § 6-1.1-8-24.5 (retroactive to the January 1, 2026, assessment date). Section 39 of HEA 1210-2026 removes the language passed in Section 22 of HEA 1427-2025, which specified that, when calculating the solar land base rate for each of the three regions, the Department shall exclude from the calculation any land classified under the Department’s utility property class codes but that is assessed using the agricultural land base rate for the immediately preceding assessment date.

On April 29, 2021, Governor Eric J. Holcomb signed into law House Enrolled Act 1348-2021 (“HEA 1348”). Section 1 of HEA 1348, effective January 1, 2022, amended Ind. Code § 6-1.1-8-2 by updating and adding definitions used in Ind. Code § 6-1.1-8, which provides how property owned or used by a public utility company shall be taxed.

Section 1 of HEA 1348 states that the term “light, heat, or power company” now includes a utility-grade solar energy installation facility. The term “solar land base rate” means the solar land base rates determined under Ind. Code § 6-1.1-8-24.5. The term “utility-grade solar energy installation facility” means a renewable utility-grade solar electricity facility that is used for purposes of generating solar electricity for resale to consumers. Section 1 of HEA 1348 also provides definitions for the terms “north region,” “central region,” and “south region” – dividing the 92 counties into one of these three (3) regions as shown on page 2:



**North District**

Adams, Allen, Benton, Blackford, Carroll, Cass, DeKalb, Elkhart, Fulton, Grant, Howard, Huntington, Jasper, Jay, Kosciusko, LaGrange, Lake, LaPorte, Marshall, Miami, Newton, Noble, Porter, Pulaski, St. Joseph, Starke, Steuben, Wabash, Wells, White, Whitley

**Central District**

Boone, Clay, Clinton, Delaware, Fayette, Fountain, Franklin, Hamilton, Hancock, Hendricks, Henry, Johnson, Madison, Marion, Montgomery, Morgan, Owen, Parke, Putnam, Randolph, Rush, Shelby, Tippecanoe, Tipton, Union, Vermillion, Vigo, Warren, Wayne

**South District**

Bartholomew, Brown, Clark, Crawford, Daviess, Dearborn, Decatur, Dubois, Floyd, Gibson, Greene, Harrison, Jackson, Jefferson, Jennings, Knox, Lawrence, Martin, Monroe, Ohio, Orange, Perry, Pike, Posey, Ripley, Scott, Spencer, Sullivan, Switzerland, Vanderburgh, Warrick, Washington

Section 2 of HEA 1348, effective upon passage, amends Ind. Code § 6-1.1-8-24 by providing new guidelines for the assessment of the land underneath the fixed property of a utility-grade solar energy installation facility. The provisions state that the township or county assessors will determine the assessed value of the land underneath the fixed property of a utility-grade solar energy installation facility at an amount that does not exceed the solar land base rate for the region in which the property is located. The solar land base rates<sup>1</sup> for each region will serve as the assessment cap, unless the facility was in existence and assessed on the January 1, 2021, assessment date. Assessing officials are still instructed to follow the normal guidelines and procedures as are applicable under Ind. Code § 6-1.1-20.6.

Section 2 of HEA 1348 specifies that the amendment to Ind. Code § 6-1.1-8-24 applies to a utility-grade solar energy installation facility:

- (1) that had the land portion of its fixed property assessed and valued on January 1, 2021, property taxes first due and payable in 2022; and
- (2) for assessment dates after December 31, 2021, but only until the next planned reassessment of the property during the county’s four (4) year reassessment cycle.

Section 2 of HEA 1348 carves out a limited exception for a utility-grade solar energy installation facility that had the land underneath the fixed property assessed and valued on the January 1, 2021, assessment date. For these facilities with assessments that have been set for the January 1, 2021, assessment date, the assessed value cannot be changed until the next cyclical reassessment if the assessed value of the facility is less than the solar base rate.

<sup>1</sup> The land base rate will apply to the land underneath a solar panel, as well as the land in between and immediately surrounding the solar panels.

Section 3 of HEA 1348, effective upon passage, adds Ind. Code § 6-1.1-8-24.5 and provides that the Department of Local Government Finance (“Department”) will determine and release the solar land base rates for the north, central, and south regions of the State. In calculating the base rate, the Department will determine the median true tax value (“TTV”) per acre of land in the region classified under the utility property class codes of the Department for the immediately preceding year.

The following REVISED 2025 median solar land base rates<sup>2</sup> will apply to the January 1, 2026, assessment date:

**North – Utility (800 Property Class Codes)**

	2023	2024	2025
<b>Median</b>	\$13,000.00	\$13,700.00	\$13,000.00

**Central – Utility (800 Property Class Codes)**

	2023	2024	2025
<b>Median</b>	\$14,201.00	\$13,726.00	\$14,607.00

**South – Utility (800 Property Class Codes)**

	2023	2024	2025
<b>Median</b>	\$6,535.00	\$7,701.00	\$7,699.00

**800 Property Class Codes**

- |   |   |
|---|---|
| 800 Locally Assessed Vacant Utility Land – Commercial   | 841 State Assessed Operating Property Owned by Railroad Co.   |
| 805 Locally Assessed Vacant Utility Land – Industrial   | 845 Locally Assessed Property Owned by Railroad Co. – Industrial  |
| 810 Locally Assessed Property Owned by Bus Co. – Commercial   | 850 Locally Assessed Property Owned by a Sewage Co. – Commercial  |
| 811 State Assessed Property Owned by a Bus Co.  | 851 State Assessed Property Owned by a Sewage Co. – Part of Any Right-of-Way of Collection System                             |
| 815 Locally Assessed Property Owned by a Bus Co. – Industrial   | 855 Locally Assessed Property Owned by a Sewage Co. – Industrial  |
| 820 Locally Assessed Property Owned by Light, Heat, or Power Co. – Commercial                             | 860 Locally Assessed Property Owned by Telephone, Telegraph, or Cable Co. – Commercial  |
| 821 State Assessed Property Owned by Light, Heat, or Power Co. – Part of Any Right-of-Way                 | 861 State Assessed Property Owned by Telephone, Telegraph, or Cable Co. – Part of Any Right-of-Way of the Distribution System |
| 825 Locally Assessed Property Owned by a Light, Heat, or Power Co. – Industrial                           | 865 Locally Assessed Property Owned by Telephone, Telegraph, or Cable Co. – Industrial  |
| 830 Locally Assessed Property Owned by a Pipeline Co. – Commercial  | 870 Locally Assessed Property Owned by Water Distribution Co. – Commercial  |
| 831 State Assessed Property Owned by a Pipeline Co. – Part of Any Right-of-Way of the Distribution System | 871 State Assessed Property Owned by Water Distribution Co. – Part of Any Right-of-Way  |

<sup>2</sup> The “2025” column for each region represents the land base rate for the January 1, 2026, assessment date. The median values for 2023 and 2024 have been provided as additional historical data.

835 Locally Assessed Property Owned by Pipeline Co. —  
Industrial

875 Locally Assessed Property Owned by Water Distribution Co.  
— Industrial

840 Locally Assessed Property Owned by Railroad Co. —  
Commercial

Finally, assessing officials should use Land Type Code “84” (LAND UNDERNEATH THE FIXED PROPERTY OF A UTILITY GRADE SOLAR ENERGY INSTALLATION FACILITY) as the Land Type Code to code any applicable land records in their CAMA system.

Questions or comments may be directed to Assessment Division Director Barry Wood at (317) 232-2762 or [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov).