
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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To: Assessing Officials

From: Barry Wood, Assessment Division Director

RE: Assessment Rate of Classified Forests, Windbreaks, & Filter Strips

Date: December 26, 2018

Beginning with the assessment date of January 1, 2017, the statutes concerning the assessment rate per acre of land classified as native forest land, a forest plantation, or wildlands under IC 6-1.1-6-14; as a windbreak under IC 6-1.1-6.2-9; or as a filter strip under IC 6-1.1-6.7-9 were amended so that such land would be assessed as follows:

For the assessment date of January 1, 2017, the assessment rate was set at \$13.29 per acre.

For future years, the assessment rate will be updated 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, 2018, the assessment rate for classified lands was \$13.57.

For the assessment date of January 1, 2019, the assessment rate for classified lands will be calculated as follows:

Rate for the preceding assessment year (1-1-2018)	\$13.57
Times the sum of one (1) plus the Consumer Price Index for All Urban Consumers for calendar year 2017 ($1 + .021 = 1.021$)	<u>X 1.021</u>
Assessment rate for classified lands for the assessment date of January, 1, 2019	\$13.85

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.