

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Assessors and Vendors  
**FROM:** Barry Wood, Assessment Division Director *JBW*  
**RE:** Land Type Codes - Farmland  
**DATE:** August 15, 2011

The Department of Local Government Finance ("Department") provides this memorandum to offer guidance on land types that should be categorized as farmland under 50 IAC 26. The following land type codes should be included in the farmland assessed value formula: 4; 41; 42; 43; 5; 6; 7; 71; 72; 73; 8; 81; 82; and 83. Listed below are explanations and tables from the 2002 General Reassessment Guidelines ("2002 Guidelines").

## Classifying Agricultural Land into Land Use Types:

Agricultural land is categorized according to its land use type and soil identification. The following land use types, described in the sections below, apply to agricultural acreage:

- Type 2 – classified land
- Type 4 – tillable land
- Type 5 – non tillable land
- Type 6 – woodland
- Type 7 – other farmland
- Type 8 – agricultural support land
- Type 9 – homesite

### Type 2 – Classified Land

Classified land is land that has been applied for and approved for specific programs administered by the Indiana Department of Natural Resources or the county surveyor. See Table 2-20 of the 2002 Guidelines.

**Table 2-20 Classified Land Subtypes**

Subtype	Indicates
Type 21	Classified Forest
Type 22	Wildlife Habitat
Type 23	Riparian Land
Type 24	Windbreak
Type 25	Filter Strip

### **Type 4 – Tillable Land**

Tillable land is land used for cropland or pasture that has no impediments to routine Tillage. See Table 2-21 of the 2002 Guidelines.

**Table 2-21 Tillable Land Subtypes**

Subtype	Indicates
Type 41	Land flooded occasionally – damaging floods occur two to four times in a ten-year period.
Type 42	Land flooded severely – damaging floods occur five times or more in a ten-year period.
Type 43	Farmland wetlands – land that the U.S. Department of Agriculture has designated as farmed wetlands. This land type applies only to areas of contiguous land measuring 2.5 acres or more.

### **Type 5 – Nontillable Land**

Nontillable land is land covered with brush or scattered trees with less than 50% canopy cover, or permanent pasture land with natural impediments that deter the use of the land for crop production.

### **Type 6 – Woodland**

Woodland is land supporting trees capable of producing timber or other wood products. This land has 50% or more canopy cover or is a permanently planted reforested area. This land use types includes land accepted and certified by Indiana Department of Natural Resources as forest plantation under guidelines established to minimize soil erosion.

### **Type 7 – Other Farmland**

Land assigned to the “other farmland” land use type is categorized into subtypes. See Table 2-22 of the 2002 Guidelines.

**Table 2-22 Other Farmland Subtypes**

Subtype	Indicates
Type 71	Land used for farm building and barn lots.
Type 72	Land covered by a farm pond or running water.
Type 73	2.5 contiguous acres of land designated by the U.S. Department of Agriculture as wetlands.

### **Type 8 – Agricultural Support Land**

Agricultural support land is categorized into subtypes. See Table 2-23.

**Table 2-23. Agricultural Support Land Subtypes**

Subtype	Indicates
Type 81	A legal ditch. The area used and occupied as part of a legal drainage ditch is considered to have no value and is deducted from the total parcel acreage. This area also includes the area adjacent to the ditch that cannot be farmed because of the need for access to the ditch.
Type 82	A public road. The right-of-way area dedicated for public roads is deducted from the total parcel acreage.
Type 83	Land on which public utility transmission towers are situated. The area of .125 (1/8) acre is deducted from the parcel acreage. The transmission line right-of-way is assessed according to the land use of the acreage and is not deducted from the parcel acreage.

If you have questions or concerns, please contact Barry Wood, Assessment Division Director, at 317.232.3762 or [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov).