

The following is an excerpt of Indiana Code **IC 6 TITLE 6. TAXATION.** It is current as of 8/18/2014. The latest version of the code is located at:

https://iga.in.gov/static-documents/c/b/5/b/cb5bb835/TITLE6_title6.pdf.

IC 6-1.1-6

Chapter 6. Assessment of Certain Forest Lands

IC 6-1.1-6-0.5

"Geo-referenced"

Sec. 0.5. As used in this chapter, "geo-referenced" means a photo with a minimum horizontal accuracy of plus or minus six (6) meters at one (1) meter resolution.

As added by P.L.219-2014, SEC.1.

IC 6-1.1-6-1

Classification

Sec. 1. For the purpose of property taxation, forest land and other land may be classified and assessed under this chapter if the land satisfies the conditions prescribed in this chapter for classification as native forest land, a forest plantation, or wildlands.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.1.

IC 6-1.1-6-2

Forest plantations

Sec. 2. (a) Land may be classified as a forest plantation if it is cleared land which has growing on it a good stand of timber producing trees as that concept is understood by a district forester or a professional forester.

(b) A new forest plantation must have at least four hundred (400) timber producing trees per acre. The trees may be any size but must be well established.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.1; P.L.66-2006, SEC.2.

IC 6-1.1-6-2.5

Wildlands

Sec. 2.5. Land may be classified as wildlands if it contains one (1) or more of the following:

- (1) Grasslands that are dominated by native grasses or intermixed with other native herbaceous vegetation.
- (2) Wetlands that support a prevalence of native vegetation adopted for saturated conditions.
- (3) Early forest successional stands that are dominated by native herbaceous and woody vegetation that will develop into native forest land.
- (4) Other lands the department determines is capable of supporting wildlife and conducive to wildlife management.
- (5) A body of water.

As added by P.L.66-2006, SEC.3.

IC 6-1.1-6-3

Native forest land

Sec. 3. Land may be classified as native forest land if it contains

at least forty (40) square feet of basal area per acre or at least one thousand (1,000) timber producing trees, of any size, per acre.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.2; P.L.66-2006, SEC.4.

IC 6-1.1-6-3.5

Restrictions on use of classified land

Sec. 3.5. (a) Areas eligible within a parcel of land may contain any of the following:

(1) Nonforest areas containing a good stand of vegetation capable of supporting wildlife that is conducive to wildlife management. A good stand of vegetation must include a diverse stand of vegetation other than monotypic stands or nonnative invasive species, including tall fescue (*Festuca arundinacea*) and other species designated by the state forester. However, the state forester may allow tall fescue to be used for erosion control.

(2) A body of water that:

(A) is less than two (2) acres in size; or

(B) has an average depth less than four (4) feet.

A parcel may contain more than one (1) isolated body of water.

(b) A parcel may not be converted from native forest land or a forest plantation to a non-forest area without a special permit issued under section 17 of this chapter.

(c) Except for crops cultivated solely for wildlife food or cover, a person may not cultivate nontimber agricultural crops on land classified as wildlands.

As added by P.L.186-2003, SEC.3. Amended by P.L.66-2006, SEC.5.

IC 6-1.1-6-4

Nontimber producing trees

Sec. 4. For purposes of this chapter, the following types of trees are not considered timber producing trees: dogwoods (*Cornus*); water-beech (*Carpinus*); ironwood (*Ostrya*); red bud (*Cercis*); pawpaw; black haw; pomaceous trees; Christmas trees which are grown for commercial purposes; and other trees listed by the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.4.

IC 6-1.1-6-5

Size restrictions of classified land parcel

Sec. 5. A parcel of land may not be classified as native forest land, a forest plantation, or wildlands unless it contains at least ten (10) contiguous acres. The parcel may be of any shape but must be at least fifty (50) feet in width.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.5; P.L.66-2006, SEC.6.

IC 6-1.1-6-5.5

Revised application with state forester

Sec. 5.5. (a) A landowner may file a revised application with the state forester under section 11 of this chapter to have classified as native forest land, a forest plantation, or wildlands a parcel of land that:

- (1) consists of at least one (1) acre;
- (2) meets the requirements of section 3 of this chapter; and
- (3) is contiguous to a parcel of land owned by the landowner that is already classified as native forest land, a forest plantation, or wildlands.

(b) A parcel of land described in subsection (a) must be described and plated under section 9 of this chapter. The description and plat under this subsection must be combined with the plat of the existing classified lands.

(c) The revised plat and application prepared under this section:

- (1) replace the prior application and plat; and
- (2) assume the effective date of the original application for purposes of section 24 of this chapter.

As added by P.L.186-2003, SEC.6. Amended by P.L.66-2006, SEC.7.

IC 6-1.1-6-6

Classification not permitted if building is on parcel

Sec. 6. A parcel of land may not be classified as native forest land, a forest plantation, or wildlands if a dwelling or other building is situated on the parcel.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.7; P.L.66-2006, SEC.8.

IC 6-1.1-6-7

Classification not permitted if grazing on parcel

Sec. 7. A parcel of land may not be classified as native forest land, a forest plantation, or wildlands if it is grazed by domestic animals or confined nondomesticated animals.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.9; P.L.186-2003, SEC.8; P.L.66-2006, SEC.9.

IC 6-1.1-6-8

Repealed

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

IC 6-1.1-6-9

Parcel description

Sec. 9. (a) Except as provided in subsections (b) and (c), a person who:

- (1) wishes to have a parcel of land classified as native forest land, a forest plantation, or wildlands; or
- (2) submits a revised application due to:
 - (A) the partial withdrawal of existing classified land;
 - (B) division of the parcel related to a conveyance; or
 - (C) the combination of contiguous lands;

must have the parcel described by a professional surveyor. The parcel

must be described by metes and bounds or other professionally accepted practices and must locate the parcel with reference to an established corner. In addition, the description must identify the parcel by section, township, range, and county references. The professional surveyor shall prepare plats of the parcel in ink, and the professional surveyor shall prepare the plats on the scale, and in the number, prescribed by the department of natural resources.

(b) The professional surveyor may use a geo-referenced aerial photograph in order to prepare a description of the parcel. However, the professional surveyor's description must be accurate, and it must meet the requirements specified in subsection (a). If a geo-referenced aerial photograph is used, that fact shall be noted on the application referred to in section 11 of this chapter.

(c) The natural resources commission may adopt rules to allow other means of depicting and identifying parcels classified as native forest land, forest plantation, or wildlands under this section provided that the means do not result in a real property description of the parcel.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.9; P.L.66-2006, SEC.10; P.L.57-2013, SEC.3; P.L.219-2014, SEC.2.

IC 6-1.1-6-10

Repealed

(Repealed by P.L.66-2006, SEC.30.)

IC 6-1.1-6-11

Applications for classification; signatures

Sec. 11. A person who wishes to have a parcel of land classified as native forest land, a forest plantation, or wildlands must file an application in duplicate with the state forester on the forms prescribed by the state forester. The application must include the signature of the owner, the professional surveyor or other person described in rules adopted under section 9(c) of this chapter, the state forester, and the county assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.53-1997, SEC.1; P.L.186-2003, SEC.11; P.L.66-2006, SEC.12; P.L.57-2013, SEC.4.

IC 6-1.1-6-12

Approval of applications

Sec. 12. If in the state forester's opinion an application filed under section 11 of this chapter and the land to be classified comply with the provisions of this chapter, the state forester shall approve the application. In addition, the state forester shall notify the auditor of the county in which the land is located that the application has been approved and return one (1) approved application form to the applicant.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.12.

IC 6-1.1-6-13

Recording approved application

Sec. 13. If an application filed under section 11 of this chapter is approved, the applicant shall record the approved application in the applicant's name. However, if the applicant is a partnership, corporation, limited liability company, or association, the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 14 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1993, SEC.75; P.L.66-2006, SEC.13.

IC 6-1.1-6-14

Rate of assessment

Sec. 14. Land which is classified under this chapter as native forest land, a forest plantation, or wildlands shall be assessed at one dollar (\$1) per acre for general property taxation purposes.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.13; P.L.66-2006, SEC.14.

IC 6-1.1-6-15

Minerals on land; assessment

Sec. 15. If any oil, gas, stone, coal, or other mineral is obtained from land which is classified as native forest land, a forest plantation, or wildlands, 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.15.

IC 6-1.1-6-16

Timber and wildlife management standards

Sec. 16. (a) The natural resources commission shall, by rule, establish minimum standards of good timber and wildlife management.

(b) The department of natural resources shall prescribe a management plan for each classified parcel.

(c) The management plan must be followed for the owner to be in compliance with this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.28-1990, SEC.3; P.L.186-2003, SEC.14; P.L.66-2006, SEC.16.

IC 6-1.1-6-17

Special permits

Sec. 17. The state forester may issue special permits for other purposes if the land use authorized by the permit is not inconsistent with this chapter. The maximum amount of land to be utilized in the manner authorized by a special permit may not exceed the lesser of

the following:

(1) Ten percent (10%) of the total acreage.

(2) Five (5) acres.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.15.

IC 6-1.1-6-18

Signs; posting on land

Sec. 18. The owner of a parcel of land which is classified as native forest land, a forest plantation, or wildlands shall post four (4) signs on the parcel. The owner shall place the signs on the boundaries of, and on different sides of, the parcel at the points which are the most conspicuous to the public or at the property corners. The department of natural resources shall furnish the signs and shall designate the size and the wording of the signs.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.16; P.L.66-2006, SEC.17.

IC 6-1.1-6-19

Inspection of land; records

Sec. 19. At least once every seven (7) years the state forester, or the state forester's deputy, shall inspect each parcel of land which is classified as native forest land, a forest plantation, or wildlands. On each inspection trip the state forester, or the state forester's deputy, shall, if possible, have the owner go over the parcel with the state forester and shall point out to the owner any needed improvement. In addition, the state forester shall give the owner a written report of the inspection and the state forester's recommendations. A permanent record of each inspection shall be maintained in the office of the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.17; P.L.66-2006, SEC.18; P.L.151-2012, SEC.5.

IC 6-1.1-6-20

Withdrawal of land from classification; revised application for remaining eligible land

Sec. 20. (a) If the owner of land which is classified as native forest land, a forest plantation, or wildlands 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 auditor shall determine the taxes that are required under section 24 of this chapter. The owner shall then file a withdrawal request in duplicate with the state forester on forms prescribed by the state forester. The state forester shall withdraw the land from the classification on receipt of the withdrawal forms.

(b) If the owner of land that is classified as native forest land, a forest plantation, or wildlands wishes to have a part of the classified land removed, in addition to the requirements under subsection (a), the owner shall submit a revised application for the remaining eligible land. The revised application assumes the effective date of

the original application.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.18; P.L.66-2006, SEC.19.

IC 6-1.1-6-21

Withdrawal from classification by state; assessment of land

Sec. 21. (a) The state forester shall withdraw land which is classified as native forest land, a forest plantation, or wildlands from the classification if the state forester finds that the provisions of this chapter are not being complied with and that the owner of the land refuses to make the changes necessary for compliance.

(b) If the state forester withdraws land under this section, the state forester shall have the county assessor of the county in which the land is situated assess the land. The county auditor shall determine the taxes that are required under section 24 of this chapter. In addition, the state forester shall immediately notify the owner that the land has been withdrawn.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.19; P.L.66-2006, SEC.20.

IC 6-1.1-6-22

Repealed

(Repealed by P.L.66-2006, SEC.30.)

IC 6-1.1-6-23

Withdrawal of classification; notice to county official

Sec. 23. If land classified as native forest land, a forest plantation, or wildlands is withdrawn from the classification, the state forester shall immediately notify 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 on forms provided by the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.21; P.L.66-2006, SEC.21.

IC 6-1.1-6-24

Tax payments and penalties upon withdrawal; lien on land; distribution of revenue

Sec. 24. (a) If land that is classified as native forest land, a forest plantation, or wildlands is withdrawn from the classification, the owner shall pay an amount equal to the sum of the following:

- (1) 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.
- (2) Interest on the property taxes at the rate of ten percent (10%) simple interest per year.
- (3) For land that was originally classified after June, 30, 2006,

a penalty amount of one hundred dollars (\$100) per withdrawal plus fifty dollars (\$50) per acre, unless an amount is established by rule by the natural resources commission. However, the natural resources commission may not increase the penalty amount more than once every five (5) years.

(b) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the county collects the amount, the funds shall be distributed as follows:

(1) Seventy-five percent (75%) of the penalty under subsection (a)(3) shall be transferred by the county auditor to the treasurer of state who shall deposit the amount in the forest restoration fund (IC 14-12-1-11.1).

(2) Twenty-five percent (25%) of the penalty under subsection (a)(3) plus the taxes and interest collected under subsection (a)(1) and (a)(2) shall be deposited by the county auditor into the county general fund.

If the amount is not paid, it shall be treated in the same manner the delinquent taxes on real property are treated.

(c) The county auditor shall determine the tax owed under subsection (a).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.28-1990, SEC.4; P.L.1-1993, SEC.28; P.L.186-2003, SEC.22; P.L.66-2006, SEC.22.

IC 6-1.1-6-25

Effect of conveyance on classification; new application for divided land; disclosure to purchaser

Sec. 25. (a) A conveyance of land which is classified as native forest land, a forest plantation, or wildlands does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.

(b) If land that is classified as native forest land, a forest plantation, or wildlands is conveyed in a manner that divides the classified land into two (2) or more parcels, the owner shall file a new application for each parcel. The new application does not affect the original date of the classification.

(c) If the owner of land that is classified as native forest land, a forest plantation, or wildlands decides to sell or convey the classified land, the owner must disclose in writing the following information to the potential purchaser:

(1) That the land is enrolled in the classified land program.

(2) Any potential violations, tax liabilities, and penalties under this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.23.

IC 6-1.1-6-26

Plat and recording expenses

Sec. 26. The expense of the surveyor's plat required by section 9 of this chapter shall be paid by the applicant. The expense of a

recording shall be paid by the applicant.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.23.

IC 6-1.1-6-27

Landowner's report

Sec. 27. The owner of a parcel of land which is classified as native forest land, a forest plantation, or wildlands shall file a report once each year with the state forester on forms furnished by the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.24.