

## **Issue: Improve Assessment Uniformity - Assessments**

### **Background:**

Members across the state are experiencing inconsistencies in assessments of similar real property features depending on the subjectivity of the county assessor. There are significant examples that the assessment manual is not being applied consistently and the rules that are in place are either not clearly defined or not enforced to the degree that creates uniformity across similar kinds of property.

### **Examples:**

- Classifying the land underneath a livestock barn as commercial and therefore assessing it as commercial rather than agricultural.
- Applying the “neighborhood factor” to uniform real property items, like grain bins.
- Lacking standard interpretations about farmland assessment influence factors like tillable, non-tillable, wooded, frequently flooded, etc.

### **Talking Points:**

- Tax fairness across all property owners is necessary to foster economic growth.
- Uniformity in property tax assessments based on the manual as fact is essential to creating a fair tax environment for the entire state.
- Property owners will save time and money not needing to appeal subjective assessments, especially considering the result of the appeal is only applied to the property appealing and not everyone else who was treated similarly (use your own example of an assessment you believe is incorrect).
- Incorrect assessment calculations, like applications of neighborhood factors to grain bins, have created situations that have falsely inflated tax bills for farmers based on geographic locations.

### **Key Message/ Ask:**

Indiana Farm Bureau supports the General Assembly passing stipulations that bring more uniformity to property tax assessments and that prevent the piece-meal approach currently in place which leads to inconsistent taxing policies and unpredictable business environments.