

INFORMATION REGARDING FILTER STRIPS

I.C. 6-1.1-6.7

FILTER STRIPS DEFINED

Filter strips are areas of vegetation bordering a body of surface water. These strips are seeded with close growing plants, which slow water runoff and limit sediment, nutrients, pesticides and other contaminants from entering water bodies.

BENEFITS OF FILTER STRIPS

- **Water Quality** – A filter strip, paired with other conservation practices, can filter out up to 95% of sediments, 87% of phosphorus, and 75% of nitrogen attached in surface water runoff.
- **Stable Ditch Banks** – Deep rooted vegetation in filter strips stabilizes stream banks, providing a safer environment for maneuvering farm equipment.
- **Easy Ditch Access** – In the event the land owner or county surveyor require access to the ditch, no precious row crops will be lost in the process.
- **Reduced Ditch Maintenance** – Filter strips preserve highly erodible ground often found near moving surface water. They stabilize soils and capture sediments before they enter the stream, reducing drain maintenance and saving tax payer money.
- **Wildlife Habitat** – Native plants established in filter strips provide food and habitats for several species of birds, mammals, amphibians, reptiles, and pollinators.
- **Visual Appeal** – A well established filter strip gives ditch banks natural beauty and character. Filter strips also a visible reminder of good land stewardship.

REQUIREMENTS FOR CLASSIFICATION AS A FILTER STRIP (*I.C. 6-1.1-6.7-3*)

- Parcel must be adjacent to an open water course such as a ditch, creek, or river; or open body of water such as a wetland or lake.
- Parcel must be at least 20 feet wide but not more than 75 feet wide.
- Parcel cannot contain a dwelling or other usable building.
- Parcel cannot be used for livestock grazing.
- No part of the parcel can be within a licensed shooting preserve.

PARCEL ASSESSMENT (*I.C. 6-1.1-6.7-5*)

Parcel must be assessed by the Kosciusko County Assessor. If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal to the Kosciusko County Property Tax Assessment Board of Appeals. The decision of the board is final.

FILTER STRIP ASSESSMENT (*I.C. 6-1.1-6.7-9*)

Land that is classified as a filter strip will be assessed at one dollar (\$1) per acre for general property taxation purposes. But, ditch assessments on the classified land will still be paid.

MANAGEMENT OF FILTER STRIPS (*I.C. 6-1.1-6.7-11*)

A person who owns or controls land that is classified as a filter strip must follow the minimum standards of management prescribed by the Kosciusko County Surveyor.

SIGNAGE (*I.C. 6-1.1-6.7-13*)

The owner of a classified filter strip is encouraged to mark the parcel with a minimum of 4 signs. The owner should place the signs on the boundaries of the parcel at the points that are the most visible to the public.

DISCLAIMER: *Statements within this document are paraphrases or summaries of the Indiana Code regarding this topic. Please refer to the law for legal verbiage and details.*

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INSPECTION (*I.C. 6-1.1-6.7-13*)

At least once every 2 years the County Surveyor or a representative of the Kosciusko County Soil and Water Conservation District will inspect each classified filter strip. On each inspection trip, if possible, the inspector will inspect the parcel with the owner and point out to the owner any needed improvement. In addition, the inspector will give the owner a written report of the inspection and the inspector's recommendations. A permanent record of each inspection will be maintained in the County Surveyor's Office.

PROHIBITED ACTS UPON FILTER STRIP LANDS (*I.C. 6-1.1-6.7-22*)

- Cultivate or harvest crops (*see exception).
- Erect a dwelling or other building.
- Graze a domestic animal or permit grazing by a domestic animal.
- Burn.
- Mow before July of any year after the first year in which the filter strip is established.
- Engage in any practice that permanently alters land or vegetation on the land.

*Crops: A person may up to 3 times a year cut grass-legumes for hay on land classified as a filter strip. However, reseeding is required upon recommendation of the County Surveyor.

COUNTY DRAINAGE BOARD AND SURVEYOR ASSISTANCE (*I.C. 6-1.1-6.7*)

The Kosciusko County Drainage Board may allow the use of construction, reconstruction or maintenance funds to provide for the establishment and vegetation of filter strips along regulated drains.

The County Surveyor, in cooperation with the Kosciusko County Extension service and the Soil and Water Conservation District, may give advice and technical assistance to the landowner for the establishment and maintenance of filter strips.

WITHDRAWAL FROM FILTER STRIP CLASSIFICATION (*I.C. 6-1.1-6.7-14,15*)

If the owner of a classified filter strip wishes to have the land withdrawn from the classification, the owner must have the County Assessor assess the land. The owner must then file a withdrawal request with the County Surveyor. The county surveyor will withdraw the land from the classification on receipt of the withdrawal forms.

If the County Surveyor finds that the requirements of I.C. 6-1.1-6.7 are not being complied with for a classified filter strip, and the owner of the land refuses to make the changes necessary for compliance, the county surveyor may have the land withdrawn from the classification. If the county surveyor withdraws land in this manner, the county surveyor must have the County Assessor assess the land. In addition, the county surveyor must immediately notify the owner that the land has been withdrawn from the classification.

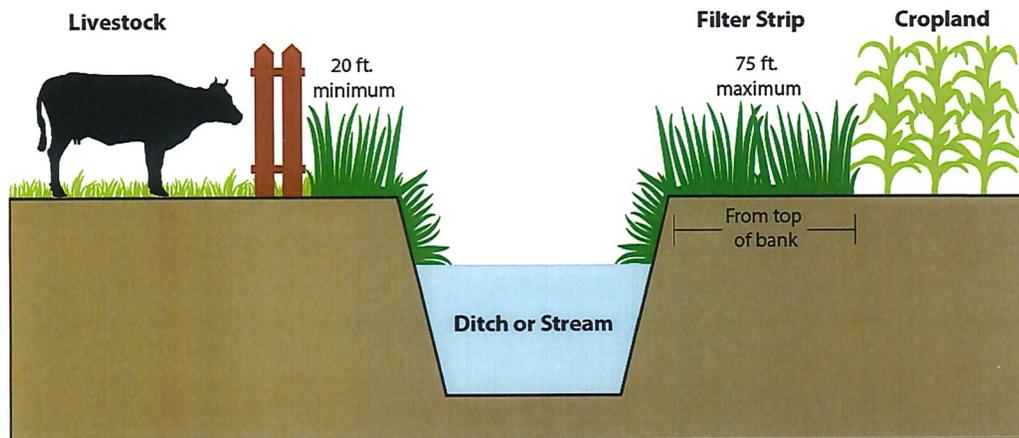
PAYMENT UPON WITHDRAWAL (*I.C. 6-1.1-6.7-18*)

The owner of land that is removed from classification as a filter strip is subject to pay either back taxes, up to 10 years, plus interest or the difference in assessment values from initial classification to withdrawal.

The Indiana Filter Strip Law

In 1991 the Indiana General Assembly approved the Indiana Filter Strip Law (IC 6-1.1-6.7) defining what qualifies as a filter strip, how it will be maintained, who approves specifications, and how classification will be recorded.

Above all, the land designated as a “classified filter strip” **will be assessed property tax at a rate of \$1.00 per acre** compared to the current method of assessments for agricultural land.



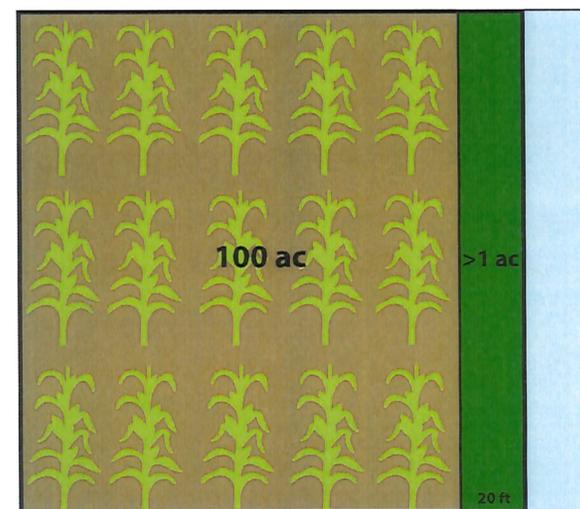
Follow these steps to save money under the Indiana Filter Strip Law

- 1 Consult with your local Soil and Water Conservation District (SWCD) and Natural Resource Conservation Service (NRCS) staff on filter strip design and maintenance.
- 2 Attain a described parcel plat from your County Surveyor or any licensed surveyor.
- 3 Obtain an up-to-date assessment of parcel containing the filter strip.
- 4 Submit an application to your County Surveyor with following documents:
 - The parcel plat
 - The county assessment
 - Signatures of land owner, County Surveyor, County Assessor
 - A letter of filter strip approval from your local Soil and Water Conservation District
- 5 Approved application is returned to applicant.
- 6 Land is entered for taxation at the assessed value of one dollar (\$1.00) per acre.

Tax Savings Example

Mr. Smith works with his local SWCD and NRCS staff to attain cost-share funds to install a 20 foot wide filter strip along a ditch running the length of his 100 acre square plot. The information below outlines the filter strip specifications and Mr. Smith’s projected annual tax savings based on Indiana State averages, in addition to the SWCD program monies he received. It’s easy to see that the Indiana Filter Strip Law can provide a significant tax break for any farmer, large or small.

Filter Strip Specs



| Old Taxes* | New Taxes | Tax Savings | Tax Reduction |
|------------|-----------|----------------|---------------|
| \$34.29 | \$0.96 | \$33.39 | 97% |

*Old Taxes calculated using the following information
 Property Tax = Base Rate Value * Soil Productivity Factor *
 (1.0 - Deduction Factor) * Tax Rate
 Agricultural Land Base Rate \$1,960/ac (2016 IDLGF Rate)
 Soil Productivity Factor: 0.951 (2014 Indiana County Avg)
 Deduction Factor = 0.0
 Tax Rate: 1.92% (2016 Indiana Township Avgs)