

**Report on Property Tax  
Exemptions, Deductions, and Abatements**



**April 30, 2024**

**Department of Local Government Finance**

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**To:** Representative Jeff Thompson, Chairman  
State Budget Committee

**From:** Daniel Shackle, Commissioner  
Department of Local Government Finance

**Date:** April 30, 2024

**Subject:** Report on Property Tax Exemptions, Deductions, and Abatements – 2024

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Please find attached the biennial report as submitted to the State Budget Committee, in accordance with Ind. Code § 6-1.1-33.5-2. This report is updated with data through Pay Year 2023 and is submitted to the Legislative Services Agency for distribution to all legislators. The report, prepared by the Department's Data Analysis Division, presents an analysis of property tax exemptions, deductions, and abatements for the state in total and by county.

To view the report, please visit the following website: [www.in.gov/dlgf/](http://www.in.gov/dlgf/). It is our hope that you find the report useful and informative. If you have any questions about the data, or would like more information, please let us know.

# Analysis of Property Tax Exemptions, Deductions and Abatements for Indiana Counties: Pay 2017-Pay 2023

April 30, 2024

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## **Overview of the Exemptions, Deductions, and Abatements Report**

This report presents a detailed analysis of local property tax exemptions, deductions, and abatements in Indiana counties. The terms “exemption,” “deduction,” and “abatement” are used broadly to include a wide variety of tax preference items that reduce tax liability of different classes of taxpayers. The data presented in this report cover the Pay 2017 through Pay 2023 time frame and are drawn from the TAXDATA and ADJMENTS data files, which are generated from the property tax and billing software systems used by the counties to calculate property taxes. These two data files contain a complete inventory of all property records – inclusive of assessed values, deductions, exemptions, and credits - in the county’s software system that had a tax liability calculated against them for the particular pay cycle. Prior to the Pay 2019 cycle, county auditors would email these two data files to the Department and to the Legislative Services Agency. Starting with the Pay 2019 cycle, county auditors now upload these two data files as part of their abstract submission, which provides summaries of assessed value and taxes charged by taxing district, to the Indiana Gateway for Government Units portal.

The Exemptions, Deductions, and Abatements study is updated every two years as required by Ind. Code § 6-1.1-33.5-2. The report does not include a discussion of the theoretical considerations of tax exemptions, nor does it contain any recommendations as to the retention or removal of existing exemptions, deductions, or abatements.

Tables 1 and 2 and Figures 1 through 7 provide an overview of the scope and effect of these mechanisms that reduce taxable assessed value.

**Table 1** provides a high level view of Indiana's property tax base. It shows the changes in statewide gross assessed value; adjustments for exemptions, deductions, and abatements; and net (taxable) assessed value over the last seven years. Assessed values are shown in total and by type of property (i.e., real, personal, annually assessed mobile home, and oil/gas). With 92 counties reporting, the gross assessed value of all property types combined for Pay 2023 totals \$684.1 billion.

<b>Table 1: Seven Year History of Assessed Values, Exemptions, Deductions &amp; Abatements (in Millions of Dollars)</b>									
	<u>Pav 2017</u>	<u>Pav 2018</u>	<u>Pav 2019</u>	<u>Pav 2020</u>	<u>Pav 2021</u>	<u>Pav 2022</u>	<u>Pav 2023</u>	<u>Average Annual Increase 2017-2023</u>	<u>Annual Increase 2022-2023</u>
Gross Assessed Value of All Property Types <sup>1</sup>	493,600	505,700	524,600	546,800	572,700	604,500	684,100	5.6%	13.2%
Total Exemptions	22,600	23,000	23,700	23,800	25,900	25,800	27,200	3.1%	5.4%
Total Deductions	139,500	143,600	149,200	155,600	163,000	173,100	190,900	5.4%	10.3%
Total Abatements	8,800	8,700	8,600	9,300	9,100	9,900	11,000	3.8%	11.1%
Net Assessed Value of All Property Types	322,600	330,400	343,100	358,100	374,700	395,900	453,800	5.9%	14.6%
Gross Assessed Value of Real Property <sup>2</sup>	433,600	445,000	462,200	482,200	505,400	535,700	613,300	5.9%	14.5%
Real Property Exemptions	19,600	19,900	20,500	20,600	22,100	22,400	23,500	3.1%	5.3%
Real Property Deductions	138,800	142,900	148,500	154,900	162,300	171,600	189,500	5.3%	10.4%
Real Property Abatements	2,400	2,600	2,900	3,200	3,500	4,400	5,200	13.8%	18.2%
Net Assessed Value of Real Property	272,800	279,700	290,300	303,500	317,600	337,300	393,800	6.3%	16.8%
Gross Assessed Value of Personal Property <sup>3</sup>	59,100	59,800	61,500	63,600	66,200	67,600	69,400	2.7%	2.6%
Personal Property Exemptions	3,000	3,000	3,200	3,200	3,800	3,400	3,600	3.1%	5.9%
Personal Property Deductions	500	500	500	500	500	1,300	1,100	14.0%	-15.4%
Personal Property Abatements	6,400	6,200	5,800	6,100	5,600	5,500	5,700	-1.9%	3.6%
Net Assessed Value of Personal Property	49,200	50,100	52,100	53,700	56,200	57,600	58,800	3.0%	2.0%
Gross Assessed Value of Annually Assessed Mobile Homes (AAMH) <sup>4</sup>	760	780	790	950	1,040	1,180	1,300	9.4%	10.5%
AAMH Exemptions	-	-	-	-	-	-	-	-	-
AAMH Deductions	170	170	160	180	180	190	210	3.6%	10.5%
AAMH Abatements	-	-	-	-	-	-	-	-	-
Net Assessed Value of Annually Assessed Mobile Homes	590	610	630	770	860	980	1,090	10.8%	11.1%
Gross Assessed Value of Oil & Gas Property <sup>5</sup>	70	90	90	60	80	70	100	6.1%	54.0%
Oil & Gas Property Exemptions	-	-	-	-	-	-	-	-	-
Oil & Gas Property Deductions	-	-	-	-	-	-	-	-	-
Oil & Gas Property Abatements	-	-	-	-	-	-	-	-	-
Net Assessed Value of Oil & Gas Property	70	90	90	60	80	70	100	6.1%	54.0%

<sup>1</sup> Rounded to the nearest hundred million.

<sup>2</sup> Rounded to the nearest hundred million.

<sup>3</sup> Rounded to the nearest hundred million.

<sup>4</sup> Rounded to the nearest ten million.

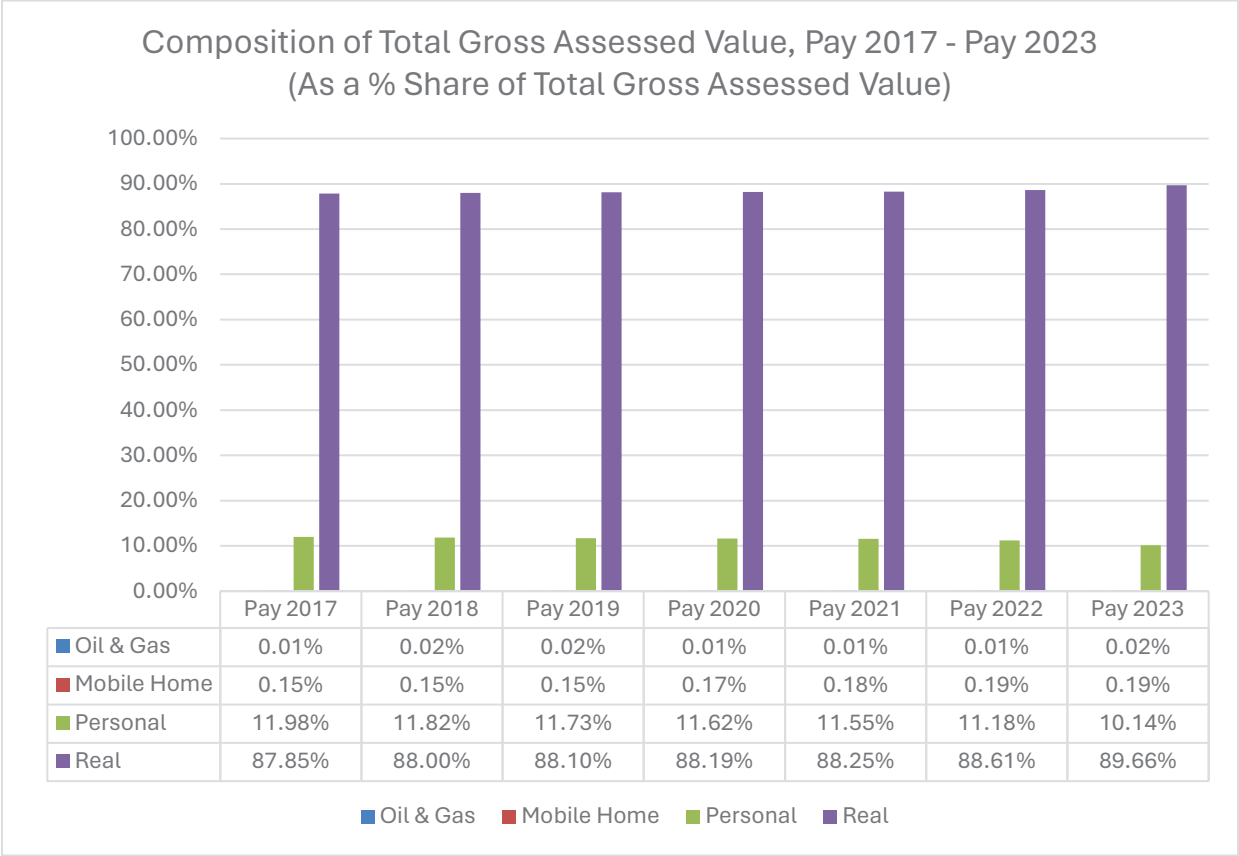
<sup>5</sup> Rounded to the nearest ten million.

**Table 2** shows the amounts of the constitutionally and statutorily permitted exemptions, deductions and abate­ments, which in total lowers taxable value by approximately \$230.3 billion in Pay 2023 (about 33.6%).

<b>Table 2: Seven Year History of Exemptions, Deductions, and Abate­ments by Type (in Millions of Dollars)</b>									
	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Average Annual Increase 2017-2023</u>	<u>Annual Increase 2022-2023</u>
<b>Real Property Deductions &amp; Abate­ments</b>									
Standard Homestead Deduction	72,306.7	73,245.4	74,401.4	75,624.5	76,896.9	78,502.7	80,305.3	1.8%	2.3%
Supplemental Homestead Deduction	58,773.7	61,744.1	66,094.5	71,151.6	77,078.5	84,537.0	101,572.8	9.5%	20.2%
Mortgage Deduction	3,475.5	3,471.8	3,467.2	3,472.0	3,492.8	3,518.2	3,496.8	0.1%	-0.6%
Rehabilitation & Economic Revitalization Abate­ments	2,366.7	2,569.4	2,897.7	3,245.9	3,516.1	4,451.2	5,278.0	14.3%	18.6%
Over 65 Deductions	1,394.6	1,345.0	1,292.4	1,244.5	1,359.0	1,348.7	1,331.3	-0.8%	-1.3%
Veterans Deductions	1,506.5	1,596.3	1,667.8	1,745.2	1,840.3	1,914.3	1,986.7	4.7%	3.8%
Blind and/or Disabled Deduction	602.7	602.3	600.9	598.2	586.0	575.7	567.2	-1.0%	-1.5%
Energy Systems Deductions	336.3	352.4	379.5	398.7	416.0	444.2	468.2	5.7%	5.4%
Fertilizer Storage Deduction	21.5	22.4	26.4	26.8	29.4	30.1	33.0	7.4%	9.8%
Model Residence Deduction	13.2	12.5	12.3	12.6	8.3	8.2	8.2	-7.6%	-0.1%
Residence in Inventory Deduction	1.7	0.9	1.4	2.2	0.6	1.0	0.3	-26.2%	-72.6%
Heritage Barn Deduction	0.0	9.1	15.9	24.9	32.9	39.3	45.3		15.4%
<b>Real Property Exemptions</b>	<b>19,648.6</b>	<b>19,906.1</b>	<b>20,501.6</b>	<b>20,577.1</b>	<b>22,074.1</b>	<b>22,407.7</b>	<b>23,585.9</b>	<b>3.1%</b>	<b>5.3%</b>
<b>Personal Property Deductions &amp; Abate­ments</b>									
Economic Revitalization Area Abate­ments	6,432.3	6,151.4	5,794.5	6,088.3	5,617.8	5,499.9	5,802.4	-1.7%	5.5%
Enterprise Zone Investment Deductions	348.1	355.7	354.1	372.0	385.5	364.5	388.2	1.8%	6.5%
Energy Systems Deductions	168.5	168.9	167.7	153.1	157.3	222.8	138.0	-3.3%	-38.0%
<b>Personal Property Exemptions</b>	<b>2,995.0</b>	<b>3,046.2</b>	<b>3,167.3</b>	<b>3,216.8</b>	<b>3,785.1</b>	<b>3,377.9</b>	<b>3,641.1</b>	<b>3.3%</b>	<b>7.8%</b>
<b>Annually Assessed Mobile Home Deductions &amp; Abate­ments</b>									
Standard Homestead Deduction	126.4	123.5	118.1	132.5	134.2	142.1	151.6	3.1%	6.7%
Supplemental Homestead Deduction	44.3	43.2	4.3	46.4	47.0	49.9	53.5	3.2%	7.1%
Mortgage Deduction	0.3	0.3	0.3	0.2	0.2	0.3	0.2	-6.7%	-26.2%
Over 65 Deductions	0.2	0.2	0.2	0.2	0.1	0.2	1.1	27.7%	389.3%
Veterans Deductions	0.3	0.3	0.3	0.3	0.3	0.3	0.4	7.1%	36.2%
Blind and/or Disabled Deduction	0.1	0.1	0.1	0.1	0.1	0.1	0.1	5.3%	0.0%
<b>Annually Assessed Mobile Home Exemptions</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>17.0%</b>	<b>23.0%</b>

The summary level data show a change in the composition of Indiana’s tax base. As shown in Figure 1, the percentage split amongst the gross assessed value for various property types (i.e., real, personal, annually assessed mobile home, and oil/gas) has remained relatively stable over the past seven years. Real property has averaged approximately 88.4% of the total gross assessed value during this year seven-year period, while personal property has averaged slightly less than 11.4% of the total gross assessed value. The gross assessed values for annually assessed mobile home and oil/gas properties have averaged approximately 0.2% combined of the overall total gross assessed value during this period.

**Figure 1**



**Gross and Net Assessed Value**

“Gross Assessed Value” is the assessed value for all real, personal, annually assessed mobile home, and oil/gas property before any deductions and exemptions are applied. “Net Assessed Value” is the assessed value after the application of deductions and exemptions. Net Assessed Value is the amount upon which taxes are based. Please note that for purposes of calculating a given property’s circuit breaker impact, Indiana statute defines “Gross Assessed Value” as the value for all real and personal property after any exemptions are applied but before any deductions are applied.



Figure 2 shows the gross assessed value of all property as well as the composition of gross assessed value over the seven-year period from Pay 2017 – Pay 2023. The gross assessed value for all property within the state has increased by an average of 5.6% annually from Pay 2017 to Pay 2023. The most substantial increase was from Pay 2022 to Pay 2023 when gross assessed value increased by roughly 13.2%. Gross assessed values – for all property types combined - were at their highest for the seven-year period in Pay 2023 at \$684.1 billion.

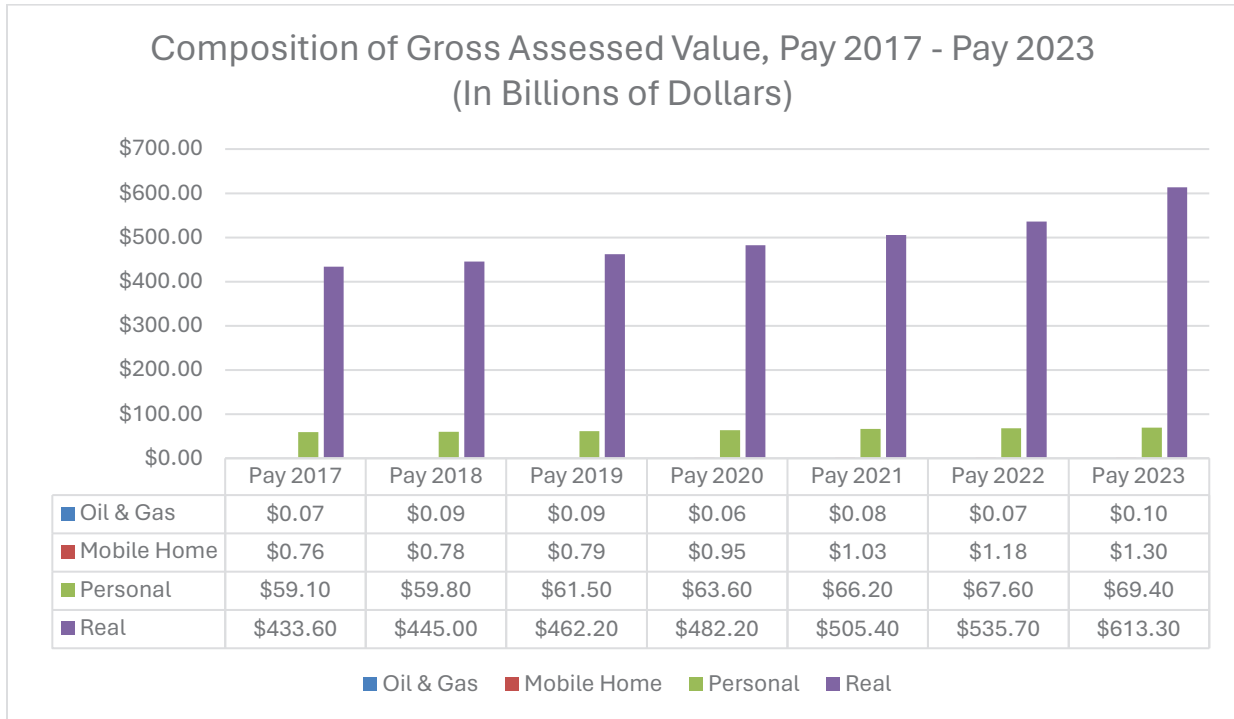
Real property gross assessed value has increased by an average of 5.9% annually, statewide, since Pay 2017. Pay 2023 saw the biggest percentage growth in real property gross assessed value at approximately 14.5% from Pay 2022. Real property gross assessed values were at their highest for the seven-year period in Pay 2023 at approximately \$613.3 billion.

Personal property gross assessed value has increased by an average of 2.7% annually, statewide, since Pay 2017. Unlike real property, the most substantial increase was from Pay 2020 to Pay 2021 when personal property increased by roughly 4.1%. Personal property gross assessed values were at their highest for the seven-year period in Pay 2023 at approximately \$69.4 billion.

As noted above, the total gross assessed value for annually assessed mobile homes and oil/gas properties combined only make up about 0.2% of the gross assessed value statewide. That said, the gross assessed value for annually assessed mobile homes has increased by an average of 9.4% annually since Pay 2017. Annually assessed mobile homes experienced their largest increase from Pay 2019 to Pay 2020, when the gross assessed value for these properties increased by 20.3%. Annually assessed mobile home gross assessed values were at their highest for the seven-year period in Pay 2023 at approximately \$1.3 billion.

On the other hand, the annual trend for oil/gas properties has experienced a much greater variation during the past seven years, with an annual increase of 6.1% on average. The greatest percentage decline for oil/gas properties occurred from Pay 2019 to Pay 2020 when the gross assessed values went down by 33.3%. The greatest percentage increase for oil/gas properties occurred from Pay 2022 to Pay 2023 when the gross assessed values went up by 42.9%. Oil/gas property gross assessed values were at their highest for the seven-year period in Pay 2023 at approximately \$102.7 million.

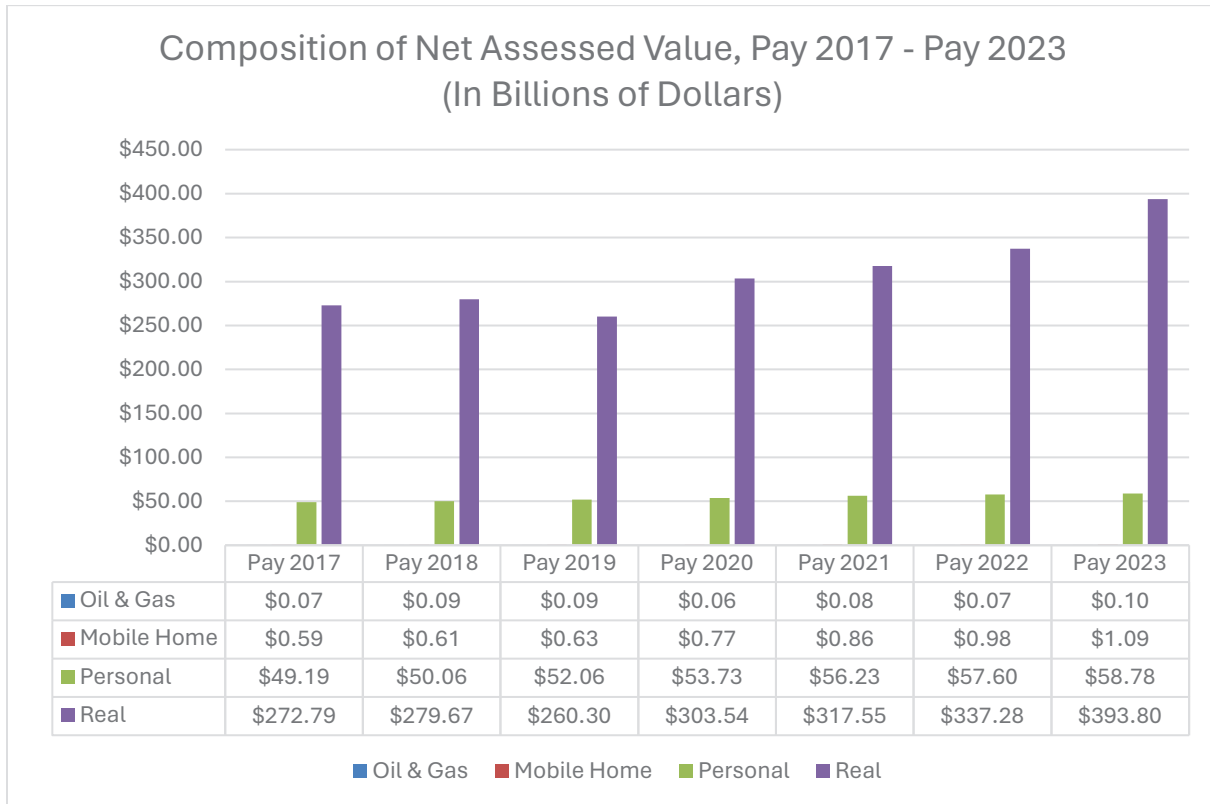
**Figure 2**



Gross assessed value by county and by type of property can be found in Tables 3 through 7.

Figure 3 shows the composition of net assessed value from Pay 2017 – Pay 2023 as well as the changes in the composition over this seven-year period. Over the seven-year period, net assessed value had an average annual increase of approximately 5.9%. Pay 2023 saw the biggest percentage growth in net assessed value at approximately 14.6% from Pay 2022. Net assessed values were at their highest for the seven-year period in Pay 2023 at approximately \$453.8 billion.

**Figure 3**

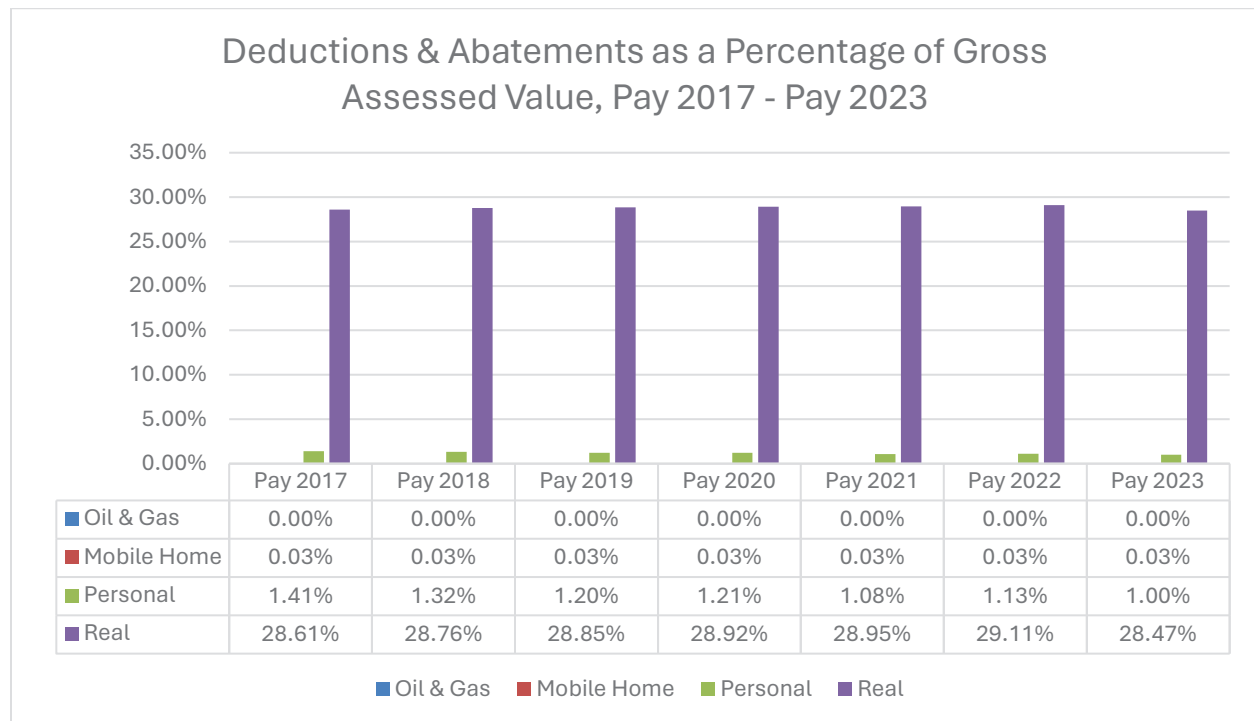


Net assessed value by county and type of property can be found in Tables 8 through 12.

## Real and Personal Property Deductions and Abatements

As shown by Figure 4, the percentage of real property deductions and abatements as a percentage of gross assessed value has been relatively stable around 28.8% during the seven-year period that this report examines. Likewise, the percentage of personal property deductions and Abatements, as a percentage of gross assessed value, has remained relatively stable – hovering roughly around 1.2% – during the seven-year period. Due to the minimal gross assessed value of annually assessed mobile homes in comparison to both real property and personal property, the percentage of deductions and abatements for mobile homes has averaged at 0.03% of the overall gross assessed value statewide annually from Pay 2017 through Pay 2023.

**Figure 4**



Deductions and abatements by county and type of property can be found in Tables 15, 18, 33, and 39.

Indiana Code allows for a variety of deductions and abatements for real property. The most common real property deductions and abatements during the seven-year period in terms of dollar amount are the following: (1) Standard Homestead Deduction, (2) Supplemental Homestead Deduction, (3) Mortgage Deduction<sup>6</sup>, and (4) Rehabilitation and Economic Revitalization Abatements. Other real property deductions include the Over 65 Deduction, the Blind and/or Disabled Deduction, the Fertilizer and Pesticide Storage Deduction, the various Energy Systems

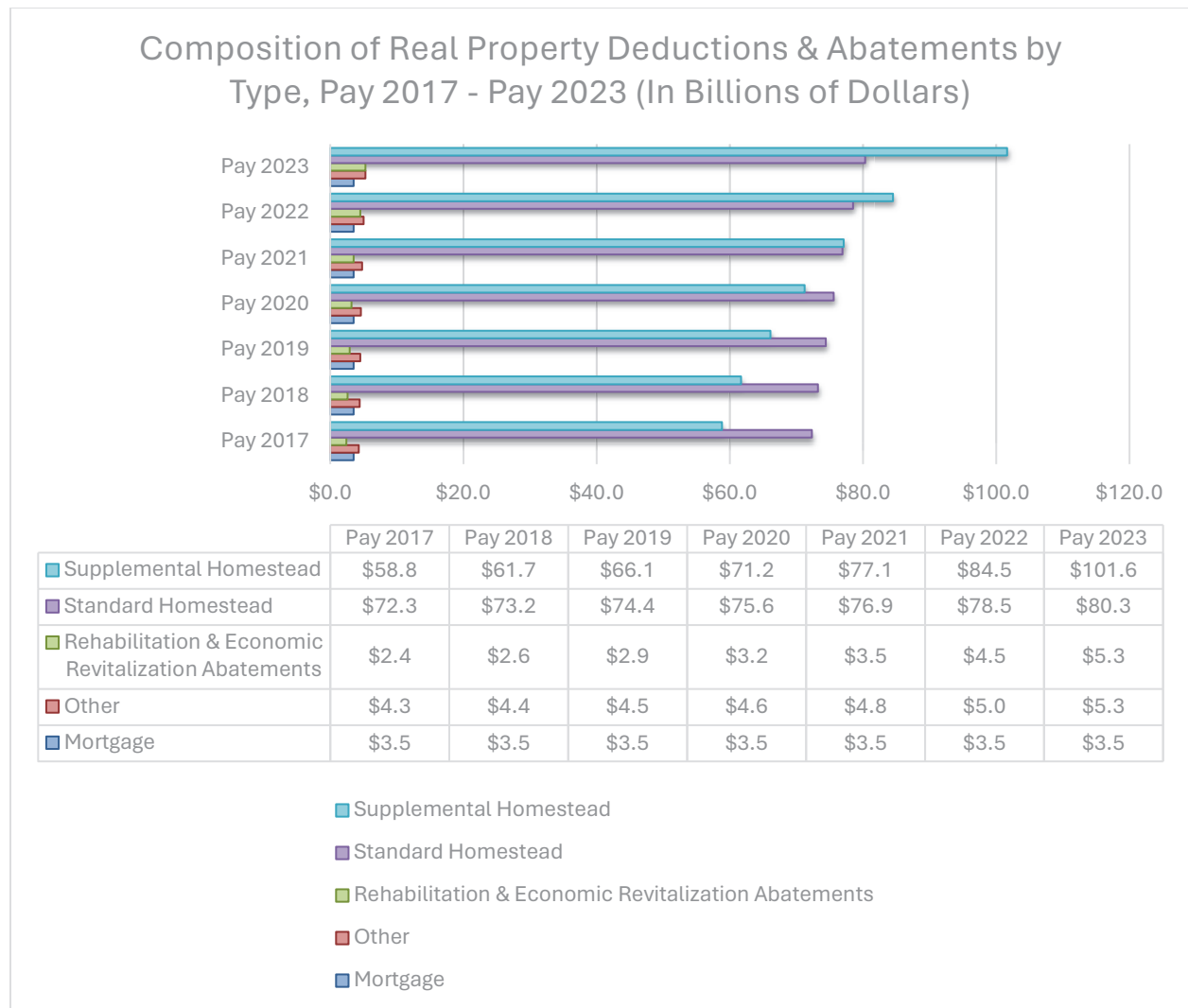
<sup>6</sup> The Mortgage Deduction is no longer available beginning with 2023 Pay 2024.

Deductions, the various Veteran Deductions, the Model Residence Deduction, the Residence in Inventory Deduction, and the Heritage Barn Deduction.

Figure 5 displays the changes in real property deductions and abate­ments over this seven-year period by deduction type. The “Other” category in Figure 5 includes the following real property deductions: (1) Over 65 Deduction, (2) Blind and/or Disabled Deductions, (3) Fertilizer and Pesticides Storage Deduction, (4) Energy Systems Deductions, (5) Veteran Deductions, (6) Model Residence Deduction, (7) Residence in Inventory Deduction, and (8) Heritage Barn Deduction.

As shown by Figure 5, the standard homestead deduction has constituted the majority of all the real property deductions for most of the seven-year period.

**Figure 5**



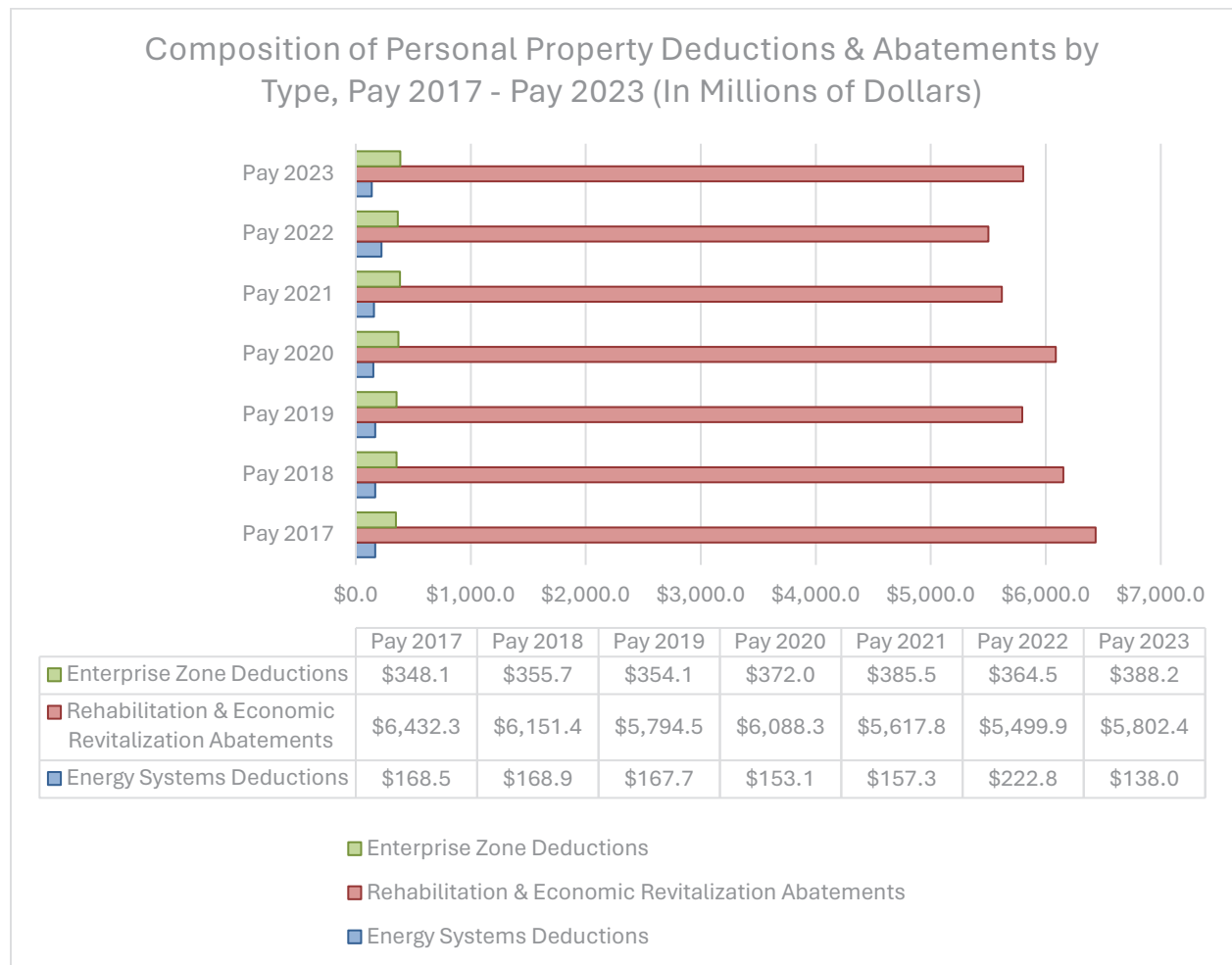
Real property deductions and abatements by county and type can be found in Tables 19 through 30.

The most common personal property deductions and abatements during the seven-year period in terms of dollar amount are the following: (1) Rehabilitation & Economic Revitalization Area (ERA) Abatements, (2) Enterprise Zone Deductions, and (3) the various Energy Systems Deductions.

Figure 6 displays the changes in personal property deductions and abatements over this seven-year period by deduction type.

In Pay 2023, as shown by Figure 6, ERA abatements are the largest category of personal property deductions with a total value of approximately \$5.8 billion, followed by enterprise zone investment deductions with a total value of approximately \$388.2 million. Changes in these two personal property deductions are responsible for most of the fluctuations in the overall personal property deduction amounts for this seven-year period.

**Figure 6**

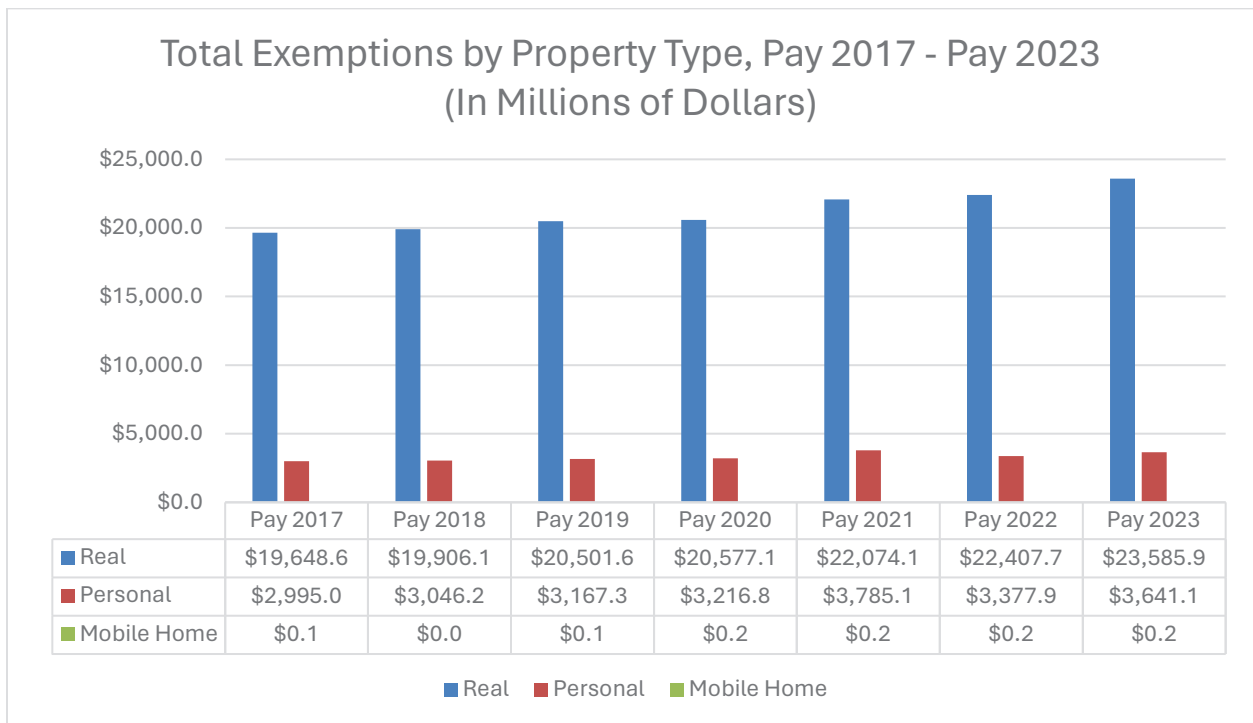


Personal property deductions and abatements by county and type can be found in Tables 34 through 36.

## Real and Personal Property Exemptions

Under Ind. Code § 6-1.1-11-9, properties owned and used by government are not taxable if used for an exempt purpose. Likewise, some non-government owned properties may qualify for certain exemptions if they meet the applicable legal requirements. As shown in Figure 7, the total amount of exempt property – for both real and personal property together – has been relatively stable during most of the seven-year period, averaging between \$24 and \$25 billion annually. However, for the Pay 2023 cycle, the combined total assessed value for real and personal property exemptions increased to \$27.2 billion.

**Figure 7**



Exempt property by county and by type of property can be found in Tables 17, 32, and 38.

# TABLES



## Table 3 to Table 7 Gross Assessed Value

Table 3 summarizes total gross assessed value – for all property types combined – by county over a seven-year period from Pay 2017 to Pay 2023. Real property gross assessed values by county can be found in Table 4, while similar data for personal property can be found in Table 5. Annually assessed mobile home and oil & gas property gross assessed values by county are summarized in Tables 6 and 7, respectively. These tables show the percentage increase/decrease from Pay 2022 to Pay 2023 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2022 to Pay 2023 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Gross Assessed Value – All Property Types – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	6,571.0		7,435.5	
<b>Median:</b>	2,876.6		3,201.8	
<b>Lowest:</b>	431.8	Ohio	500.9	Ohio
<b>Highest:</b>	82,146.6	Marion	93,270.4	Marion

Total Gross Assessed Value – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	5,822.6		6,666.3	
<b>Median:</b>	2,290.9		2,599.3	
<b>Lowest:</b>	410.3	Ohio	481.4	Ohio
<b>Highest:</b>	73,303.8	Marion	84,024.9	Marion

<b>Total Gross Assessed Value – Personal Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	734.9		753.9	
<b>Median:</b>	416.1		430.3	
<b>Lowest:</b>	20.2	Ohio	18.2	Ohio
<b>Highest:</b>	8,723.0	Marion	9,116.8	Marion

<b>Total Gross Assessed Value – Annually Assessed Mobile Homes – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	12.8		14.1	
<b>Median:</b>	5.3		5.7	
<b>Lowest:</b>	0.2	Warren	0.2	Warren
<b>Highest:</b>	168.0	Elkhart	186.5	Elkhart

<b>Total Gross Assessed Value – Oil &amp; Gas – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	0.7		1.1	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	18.6	Gibson	32.7	Posey

Table 3: Total Gross Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	2,362.7	2,416.0	2,454.3	2,514.3	2,548.0	2,626.4	2,866.4	9.1%
2 Allen	24,297.4	25,409.0	27,187.4	28,869.7	30,818.7	32,968.8	37,194.1	12.8%
3 Bartholomew	6,973.3	7,129.0	7,340.3	7,604.5	7,868.6	8,328.1	9,106.5	9.3%
4 Benton	1,567.2	1,618.4	1,510.3	1,585.5	1,571.6	1,703.7	1,666.3	-2.2%
5 Blackford	717.9	723.9	728.6	738.7	745.4	758.0	860.6	13.5%
6 Boone	8,015.7	8,493.3	8,988.6	9,814.9	10,606.8	11,627.2	13,597.7	16.9%
7 Brown	1,722.4	1,766.0	1,820.4	1,888.4	1,995.5	2,173.1	2,461.1	13.3%
8 Carroll	1,709.0	1,746.3	1,733.8	1,778.5	1,800.0	1,888.8	2,113.7	11.9%
9 Cass	2,062.6	2,084.4	2,073.0	2,091.8	2,101.9	2,194.5	2,456.2	11.9%
10 Clark	8,098.4	8,562.8	9,024.5	9,523.3	10,351.9	11,183.9	13,040.9	16.6%
11 Clay	1,477.7	1,477.0	1,449.4	1,450.8	1,442.8	1,520.7	1,708.5	12.3%
12 Clinton	2,413.5	2,411.6	2,375.4	2,377.1	2,362.5	2,440.4	2,887.0	18.3%
13 Crawford	476.2	481.1	491.2	508.0	515.1	548.5	618.0	12.7%
14 Daviess	2,085.7	2,127.6	2,148.7	2,183.4	2,204.5	2,341.3	2,617.6	11.8%
15 Dearborn	3,519.4	3,543.8	3,731.4	3,901.8	4,139.6	4,157.7	4,532.1	9.0%
16 Decatur	2,389.1	2,481.2	2,458.6	2,510.8	2,565.3	2,691.3	3,026.2	12.4%
17 DeKalb	3,543.5	3,644.9	3,749.3	4,021.7	4,126.2	4,401.9	4,903.4	11.4%
18 Delaware	6,392.5	6,435.4	6,559.9	6,612.9	6,753.0	7,124.5	7,962.6	11.8%
19 Dubois	3,490.6	3,558.5	3,663.0	3,763.1	3,888.2	4,058.1	4,629.1	14.1%
20 Elkhart	13,247.6	13,723.3	15,066.1	15,923.4	17,072.0	18,100.1	20,274.6	12.0%
21 Fayette	1,152.6	1,147.9	1,157.9	1,173.5	1,187.5	1,241.8	1,402.2	12.9%
22 Floyd	5,581.6	5,672.3	5,999.1	6,222.1	6,377.6	6,586.0	7,363.0	11.8%
23 Fountain	1,263.0	1,242.7	1,208.3	1,245.1	1,237.2	1,320.7	1,525.8	15.5%
24 Franklin	1,627.9	1,638.9	1,691.5	1,729.7	1,753.9	1,834.0	2,108.2	14.9%
25 Fulton	1,502.9	1,480.4	1,454.7	1,508.0	1,536.4	1,601.4	1,793.3	12.0%
26 Gibson	3,359.4	3,395.2	3,408.2	3,451.8	3,691.1	3,859.1	4,157.9	7.7%
27 Grant	4,162.6	4,171.0	4,131.9	4,245.2	4,288.7	4,371.8	4,746.1	8.6%
28 Greene	1,656.0	1,662.2	1,643.3	1,676.2	1,694.3	1,699.8	1,862.4	9.6%
29 Hamilton	35,064.1	36,665.6	39,043.5	41,631.7	44,149.5	47,000.2	54,060.3	15.0%
30 Hancock	5,823.9	6,057.9	6,365.5	6,611.9	7,105.9	7,817.2	9,617.8	23.0%
31 Harrison	2,699.0	2,756.5	2,826.8	2,957.8	3,101.8	3,299.6	3,719.5	12.7%
32 Hendricks	14,504.4	15,019.0	16,356.1	17,282.7	18,515.2	20,505.3	23,604.0	15.1%
33 Henry	2,593.8	2,678.4	2,685.7	2,707.9	2,695.0	2,714.0	3,076.0	13.3%
34 Howard	5,820.4	5,972.9	6,118.0	6,290.9	6,488.9	6,693.2	7,369.4	10.1%
35 Huntington	2,557.8	2,611.3	2,651.8	2,711.2	2,842.3	3,005.2	3,333.2	10.9%
36 Jackson	3,177.3	3,222.1	3,267.1	3,314.5	3,362.3	3,479.9	3,828.8	10.0%
37 Jasper	3,413.9	3,459.3	3,486.6	3,564.6	3,591.4	3,692.0	3,965.2	7.4%
38 Jay	1,393.4	1,428.9	1,474.8	1,502.1	1,502.5	1,554.1	1,737.3	11.8%
39 Jefferson	2,090.9	2,107.9	2,121.1	2,135.9	2,146.7	2,205.6	2,384.9	8.1%
40 Jennings	1,452.0	1,458.6	1,509.3	1,558.9	1,600.6	1,638.0	1,797.5	9.7%
41 Johnson	11,084.2	11,515.9	12,064.9	12,659.1	13,613.6	14,879.3	17,712.7	19.0%
42 Knox	3,464.3	3,411.6	3,372.9	3,340.7	3,365.5	3,413.5	3,677.5	7.7%
43 Kosciusko	7,956.4	8,120.5	8,370.6	8,716.8	8,991.2	9,438.4	10,928.5	15.8%
44 LaGrange	3,119.0	3,256.6	3,399.4	3,561.7	3,646.5	3,835.8	4,356.7	13.6%
45 Lake	38,374.4	38,889.6	39,748.0	41,170.9	43,137.7	45,238.8	50,055.6	10.6%
46 LaPorte	8,248.4	8,075.7	8,411.3	8,988.6	9,155.9	9,401.1	10,243.2	9.0%
47 Lawrence	2,582.9	2,612.3	2,718.0	2,795.1	2,912.3	3,066.4	3,495.0	14.0%
48 Madison	6,761.6	6,737.8	6,934.8	7,390.1	7,688.2	8,072.5	8,862.6	9.8%
49 Marion	64,577.5	66,994.3	69,959.3	73,261.0	77,980.9	82,146.6	93,270.4	13.5%
50 Marshall	3,868.0	3,904.7	3,991.6	4,109.7	4,243.9	4,452.6	5,143.4	15.5%

Table 3: Total Gross Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	584.5	589.1	613.6	560.8	649.4	685.3	797.8	16.4%
52	Miami	1,759.0	1,758.5	1,807.0	1,895.3	1,928.9	1,961.8	2,197.1	12.0%
53	Monroe	10,727.3	11,117.7	11,550.8	12,037.7	12,775.6	13,541.2	15,370.9	13.5%
54	Montgomery	3,278.5	3,300.2	3,350.6	3,456.9	3,483.2	3,576.7	3,985.1	11.4%
55	Morgan	5,048.5	5,199.3	5,364.4	6,194.8	6,562.9	6,822.1	8,265.5	21.2%
56	Newton	1,265.6	1,269.5	1,250.3	1,285.1	1,271.4	1,337.0	1,496.3	11.9%
57	Noble	3,412.7	3,517.1	3,620.7	3,748.7	3,983.2	4,377.7	4,878.5	11.4%
58	Ohio	359.7	359.3	374.8	395.2	409.3	431.8	500.9	16.0%
59	Orange	1,285.5	1,289.8	1,344.8	1,355.7	1,386.3	1,453.3	1,625.9	11.9%
60	Owen	1,194.2	1,196.6	1,213.6	1,259.3	1,357.4	1,428.0	1,670.3	17.0%
61	Parke	1,144.9	1,140.9	1,126.1	1,140.2	1,143.5	1,180.8	1,372.8	16.3%
62	Perry	1,031.6	1,040.9	1,053.5	1,088.7	1,110.9	1,152.0	1,300.9	12.9%
63	Pike	1,016.3	1,000.3	991.8	896.1	895.3	916.4	1,022.4	11.6%
64	Porter	15,678.7	16,118.7	16,414.3	16,903.6	17,865.6	18,892.1	20,966.1	11.0%
65	Posey	2,739.2	2,788.6	2,880.7	2,939.9	3,000.7	2,994.2	3,327.6	11.1%
66	Pulaski	1,199.2	1,196.0	1,204.6	1,234.8	1,199.6	1,241.2	1,343.3	8.2%
67	Putnam	2,567.2	2,599.1	2,602.2	2,606.2	2,575.5	2,616.9	2,868.3	9.6%
68	Randolph	1,937.5	1,878.6	1,836.3	1,832.4	1,799.5	1,864.1	2,538.6	36.2%
69	Ripley	2,037.5	2,034.4	2,067.3	2,074.4	2,200.9	2,229.5	2,386.7	7.0%
70	Rush	1,403.2	1,397.9	1,369.9	1,385.3	1,369.6	1,414.7	1,630.5	15.3%
71	St. Joseph	16,328.0	16,808.8	17,775.3	18,716.4	19,772.0	20,869.3	24,427.8	17.1%
72	Scott	1,272.9	1,291.9	1,287.5	1,345.6	1,378.1	1,407.2	1,549.1	10.1%
73	Shelby	3,463.0	3,540.8	3,621.9	3,783.6	3,922.8	4,080.0	4,491.6	10.1%
74	Spencer	2,331.7	2,179.0	2,223.3	2,286.8	2,280.6	2,502.7	2,846.6	13.7%
75	Starke	1,445.2	1,454.0	1,468.8	1,504.3	1,549.5	1,672.1	1,955.4	16.9%
76	Steuben	3,963.0	4,009.2	4,166.9	4,419.0	4,663.0	5,053.4	5,724.8	13.3%
77	Sullivan	1,394.4	1,366.4	1,366.8	1,363.9	1,343.0	1,400.6	1,517.3	8.3%
78	Switzerland	633.4	628.9	626.2	628.6	620.4	653.5	714.1	9.3%
79	Tippecanoe	12,614.4	13,037.0	13,502.7	14,112.5	14,950.2	15,889.5	17,502.9	10.2%
80	Tipton	1,503.0	1,496.5	1,481.7	1,517.0	1,532.5	1,580.2	1,736.6	9.9%
81	Union	505.7	507.6	500.4	511.7	509.7	524.5	568.4	8.4%
82	Vanderburgh	11,910.4	12,124.3	12,373.8	12,461.9	12,754.2	12,916.8	14,528.7	12.5%
83	Vermillion	1,173.4	1,163.2	1,154.0	1,151.9	1,188.8	1,247.6	1,345.1	7.8%
84	Vigo	6,200.5	6,282.7	6,709.3	6,665.0	6,738.7	6,830.8	7,279.6	6.6%
85	Wabash	2,156.6	2,161.5	2,157.5	2,192.3	2,252.5	2,377.3	2,647.8	11.4%
86	Warren	887.9	867.9	845.0	854.7	821.7	924.0	1,158.2	25.3%
87	Warrick	4,935.4	5,009.8	5,241.8	5,549.5	5,754.3	6,226.7	7,550.1	21.3%
88	Washington	1,582.3	1,633.7	1,585.4	1,638.0	1,630.7	1,704.2	1,915.3	12.4%
89	Wayne	4,132.4	4,173.5	4,239.1	4,260.8	4,318.2	4,401.9	4,762.6	8.2%
90	Wells	2,280.9	2,342.8	2,351.6	2,458.3	2,621.0	2,758.9	3,027.8	9.7%
91	White	2,961.2	2,776.9	2,859.6	2,887.0	2,899.8	3,128.9	3,674.5	17.4%
92	Whitley	2,762.0	2,799.5	2,876.4	2,990.0	3,131.2	3,368.5	3,872.0	14.9%
<b>Totals</b>		<b>493,604.7</b>	<b>505,650.2</b>	<b>524,578.8</b>	<b>546,767.7</b>	<b>572,683.5</b>	<b>604,536.5</b>	<b>684,062.9</b>	<b>13.2%</b>
		Median							12.0%
		Maximum: Randolph							36.2%
		Minimum: Benton							-2.2%

Table 4: Real Property Gross Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	2,102.6	2,135.2	2,148.2	2,190.1	2,210.4	2,286.0	2,519.4	10.2%
2 Allen	21,775.3	22,782.8	24,304.3	25,767.3	27,533.3	29,577.0	33,913.1	14.7%
3 Bartholomew	5,958.3	6,073.0	6,202.0	6,393.2	6,635.4	7,096.6	7,860.6	10.8%
4 Benton	892.9	880.2	837.0	852.9	830.9	880.3	1,033.4	17.4%
5 Blackford	606.2	605.7	599.6	605.3	604.5	615.5	717.9	16.6%
6 Boone	7,576.3	7,974.1	8,462.2	9,184.8	9,910.5	10,838.0	12,752.4	17.7%
7 Brown	1,685.6	1,728.8	1,780.6	1,847.7	1,954.8	2,131.6	2,419.3	13.5%
8 Carroll	1,553.6	1,587.1	1,564.3	1,581.8	1,572.3	1,648.2	1,873.9	13.7%
9 Cass	1,793.4	1,819.1	1,802.3	1,813.4	1,812.0	1,893.7	2,138.7	12.9%
10 Clark	7,351.7	7,783.8	8,214.9	8,726.8	9,496.2	10,285.5	12,032.9	17.0%
11 Clay	1,336.0	1,331.4	1,300.8	1,297.6	1,284.8	1,354.6	1,534.3	13.3%
12 Clinton	2,050.3	2,050.5	2,012.3	2,003.7	1,963.2	2,027.7	2,454.5	21.0%
13 Crawford	418.4	424.3	440.5	450.6	453.5	479.9	555.3	15.7%
14 Daviess	1,815.0	1,854.4	1,873.7	1,901.1	1,918.6	2,044.0	2,306.2	12.8%
15 Dearborn	3,200.4	3,201.9	3,391.7	3,503.2	3,723.5	3,723.4	4,088.9	9.8%
16 Decatur	1,999.4	2,051.8	2,040.6	2,091.8	2,134.0	2,268.4	2,613.7	15.2%
17 DeKalb	2,799.4	2,873.2	2,944.3	3,192.3	3,268.2	3,500.2	3,952.8	12.9%
18 Delaware	5,834.6	5,843.7	5,948.6	5,993.5	6,104.8	6,439.4	7,241.3	12.5%
19 Dubois	3,082.9	3,131.0	3,220.6	3,306.1	3,418.4	3,570.9	4,127.4	15.6%
20 Elkhart	11,800.1	12,199.2	13,450.2	14,237.1	15,290.8	16,228.2	18,284.8	12.7%
21 Fayette	1,041.0	1,035.7	1,036.7	1,057.3	1,072.7	1,123.9	1,280.8	14.0%
22 Floyd	5,235.2	5,329.2	5,628.7	5,865.6	6,014.9	6,217.9	6,983.1	12.3%
23 Fountain	1,130.9	1,112.9	1,080.8	1,103.3	1,091.2	1,169.4	1,374.4	17.5%
24 Franklin	1,520.9	1,534.1	1,581.3	1,612.8	1,637.6	1,717.1	1,997.5	16.3%
25 Fulton	1,347.5	1,325.6	1,299.6	1,345.2	1,366.6	1,432.7	1,631.0	13.8%
26 Gibson	2,243.4	2,264.0	2,270.6	2,319.6	2,329.1	2,424.4	2,786.3	14.9%
27 Grant	3,577.5	3,587.1	3,542.8	3,618.2	3,647.6	3,721.0	4,104.0	10.3%
28 Greene	1,479.3	1,481.7	1,461.7	1,489.5	1,504.6	1,509.8	1,669.0	10.5%
29 Hamilton	33,426.2	34,971.1	37,259.1	39,802.2	42,265.6	45,046.8	52,039.9	15.5%
30 Hancock	5,405.8	5,634.5	5,910.5	6,112.2	6,583.2	7,212.4	8,952.5	24.1%
31 Harrison	2,508.4	2,557.9	2,626.3	2,746.9	2,871.4	3,083.3	3,517.2	14.1%
32 Hendricks	13,547.3	14,026.6	15,247.4	16,077.9	17,192.0	19,146.1	22,246.2	16.2%
33 Henry	2,346.9	2,402.3	2,393.5	2,414.6	2,415.0	2,440.4	2,786.3	14.2%
34 Howard	4,509.1	4,572.0	4,691.5	4,906.9	5,077.9	5,373.0	6,074.8	13.1%
35 Huntington	2,279.8	2,289.4	2,304.4	2,336.4	2,432.7	2,569.5	2,897.7	12.8%
36 Jackson	2,557.5	2,599.7	2,646.8	2,671.0	2,670.6	2,754.0	3,089.5	12.2%
37 Jasper	2,755.1	2,865.4	2,881.7	2,860.9	2,880.4	2,983.0	3,332.9	11.7%
38 Jay	1,138.0	1,158.3	1,152.3	1,169.7	1,163.4	1,210.0	1,381.8	14.2%
39 Jefferson	1,760.0	1,769.3	1,764.1	1,780.8	1,779.9	1,827.4	2,002.4	9.6%
40 Jennings	1,283.2	1,288.9	1,316.8	1,350.8	1,366.0	1,400.6	1,572.8	12.3%
41 Johnson	10,341.9	10,699.4	11,230.9	11,798.5	12,697.2	13,898.5	16,660.7	19.9%
42 Knox	2,213.2	2,221.9	2,197.4	2,188.6	2,162.0	2,222.8	2,526.1	13.6%
43 Kosciusko	7,103.5	7,257.9	7,490.1	7,784.3	8,011.4	8,473.0	9,934.0	17.2%
44 LaGrange	2,894.3	3,011.9	3,141.2	3,295.3	3,372.8	3,561.7	4,075.6	14.4%
45 Lake	32,350.5	33,271.6	34,336.4	35,898.5	37,864.3	40,061.1	44,900.0	12.1%
46 LaPorte	7,355.0	7,194.0	7,504.2	8,027.9	8,182.6	8,352.5	9,170.9	9.8%
47 Lawrence	2,265.2	2,277.3	2,355.2	2,411.4	2,512.1	2,666.8	3,079.4	15.5%
48 Madison	5,920.0	5,870.1	6,011.6	6,395.1	6,612.4	6,959.8	7,704.9	10.7%
49 Marion	56,461.8	58,670.7	61,450.0	64,726.9	69,168.5	73,303.8	84,024.9	14.6%
50 Marshall	3,468.9	3,497.1	3,568.5	3,671.5	3,769.6	3,972.4	4,642.0	16.9%

Table 4: Real Property Gross Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	516.7	520.6	535.7	482.5	557.3	587.9	685.0	16.5%
52	Miami	1,583.3	1,563.7	1,604.1	1,678.7	1,700.4	1,728.0	1,955.6	13.2%
53	Monroe	9,977.1	10,361.3	10,788.9	11,257.0	11,975.8	12,712.8	14,473.3	13.8%
54	Montgomery	2,635.4	2,657.0	2,691.0	2,798.2	2,807.9	2,883.9	3,325.1	15.3%
55	Morgan	4,665.8	4,796.0	4,953.6	5,261.0	5,617.6	5,941.1	7,366.6	24.0%
56	Newton	1,123.7	1,123.2	1,101.1	1,130.5	1,113.4	1,179.7	1,344.4	14.0%
57	Noble	2,960.7	3,029.6	3,113.2	3,224.9	3,418.6	3,825.1	4,321.7	13.0%
58	Ohio	342.2	340.7	355.2	374.3	387.9	410.3	481.4	17.3%
59	Orange	1,141.2	1,139.7	1,192.2	1,200.9	1,227.9	1,288.6	1,459.3	13.2%
60	Owen	1,099.6	1,106.2	1,122.0	1,163.8	1,260.2	1,328.4	1,572.6	18.4%
61	Parke	1,044.2	1,035.4	1,015.2	1,025.5	1,021.7	1,055.0	1,245.0	18.0%
62	Perry	862.3	858.7	866.8	888.6	901.0	939.7	1,092.9	16.3%
63	Pike	715.2	713.0	705.7	709.2	706.2	740.2	844.4	14.1%
64	Porter	14,090.3	14,485.8	14,703.8	15,234.3	16,143.8	17,146.1	19,324.4	12.7%
65	Posey	1,835.8	1,829.1	1,822.8	1,854.4	1,874.1	1,930.6	2,210.0	14.5%
66	Pulaski	1,058.9	1,051.5	1,039.0	1,052.3	1,020.4	1,064.4	1,166.6	9.6%
67	Putnam	2,194.3	2,214.8	2,205.3	2,208.9	2,171.1	2,214.8	2,478.1	11.9%
68	Randolph	1,469.9	1,471.4	1,449.6	1,453.0	1,422.5	1,469.0	1,653.9	12.6%
69	Ripley	1,855.6	1,848.6	1,869.9	1,881.4	2,014.1	2,045.7	2,153.4	5.3%
70	Rush	1,260.9	1,256.0	1,225.6	1,239.5	1,219.9	1,263.3	1,475.7	16.8%
71	St. Joseph	14,608.5	15,030.1	15,982.8	16,656.9	17,536.1	18,523.6	22,093.2	19.3%
72	Scott	1,086.2	1,099.5	1,102.9	1,143.8	1,179.4	1,200.8	1,337.2	11.4%
73	Shelby	2,920.4	2,967.0	3,015.8	3,167.0	3,259.6	3,402.9	3,807.7	11.9%
74	Spencer	1,496.6	1,468.7	1,479.4	1,492.3	1,479.1	1,523.3	1,706.2	12.0%
75	Starke	1,340.6	1,352.0	1,359.5	1,392.3	1,434.6	1,548.3	1,830.0	18.2%
76	Steuben	3,658.9	3,708.5	3,869.9	4,109.2	4,338.4	4,702.2	5,352.6	13.8%
77	Sullivan	997.4	977.0	950.9	947.5	920.0	958.3	1,067.6	11.4%
78	Switzerland	581.1	579.5	576.5	573.2	553.1	574.3	626.6	9.1%
79	Tippecanoe	10,818.0	11,138.2	11,550.6	12,147.3	12,912.1	13,882.8	15,318.9	10.3%
80	Tipton	1,210.3	1,208.7	1,200.9	1,219.6	1,214.6	1,263.6	1,418.4	12.3%
81	Union	457.1	459.9	450.9	457.9	453.8	467.6	512.3	9.6%
82	Vanderburgh	10,508.9	10,724.9	10,925.6	11,002.5	11,264.5	11,408.5	13,032.6	14.2%
83	Vermillion	809.8	805.6	789.3	796.8	818.8	854.9	950.3	11.2%
84	Vigo	5,174.4	5,264.6	5,718.7	5,681.6	5,770.9	5,836.2	6,298.0	7.9%
85	Wabash	1,892.1	1,882.6	1,873.0	1,905.3	1,952.1	2,039.6	2,290.9	12.3%
86	Warren	797.8	780.2	756.7	767.9	735.4	755.5	868.5	15.0%
87	Warrick	4,246.6	4,389.5	4,586.4	4,871.2	5,053.5	5,512.6	6,903.0	25.2%
88	Washington	1,443.7	1,486.1	1,434.0	1,478.6	1,473.7	1,540.9	1,751.1	13.6%
89	Wayne	3,615.1	3,618.1	3,641.4	3,650.3	3,650.7	3,689.4	4,018.4	8.9%
90	Wells	1,956.4	2,007.5	2,024.8	2,107.8	2,160.1	2,295.8	2,584.9	12.6%
91	White	2,179.8	2,196.1	2,179.0	2,231.9	2,218.4	2,374.6	2,712.8	14.2%
92	Whitley	2,310.9	2,341.7	2,401.4	2,502.5	2,616.8	2,844.0	3,333.2	17.2%
<b>Totals</b>		<b>433,643.5</b>	<b>444,997.2</b>	<b>462,151.2</b>	<b>482,202.0</b>	<b>505,393.1</b>	<b>535,678.5</b>	<b>613,303.2</b>	<b>14.5%</b>
		Median							13.8%
		Maximum: Warrick							25.2%
		Minimum: Ripley							5.3%

Table 5: Personal Property Gross Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	259.2	279.9	305.4	323.5	336.9	339.7	346.3	1.9%
2 Allen	2,491.2	2,594.9	2,850.6	3,068.2	3,244.2	3,337.0	3,195.0	-4.3%
3 Bartholomew	1,007.1	1,048.2	1,130.1	1,197.0	1,217.2	1,211.7	1,225.3	1.1%
4 Benton	674.1	738.0	673.1	732.4	740.4	823.2	632.6	-23.1%
5 Blackford	111.2	117.8	128.4	132.3	139.5	141.2	141.3	0.1%
6 Boone	433.3	512.5	520.0	623.6	689.4	781.6	837.4	7.1%
7 Brown	36.4	36.8	39.5	40.3	40.5	41.3	41.5	0.6%
8 Carroll	153.2	157.1	167.4	194.6	225.7	238.6	237.8	-0.3%
9 Cass	266.3	262.6	268.3	275.7	286.8	296.5	312.4	5.4%
10 Clark	731.8	763.7	791.8	777.9	836.7	878.4	984.5	12.1%
11 Clay	138.9	141.6	145.3	150.3	155.0	163.3	171.6	5.1%
12 Clinton	361.6	359.5	361.8	371.5	397.4	410.5	429.7	4.7%
13 Crawford	56.5	55.5	49.4	56.1	60.2	67.3	61.3	-9.0%
14 Daviess	263.5	263.0	264.9	274.4	278.1	288.8	300.8	4.1%
15 Dearborn	316.5	339.6	337.5	395.9	413.3	431.3	440.0	2.0%
16 Decatur	387.7	427.6	416.5	417.4	429.9	421.8	410.7	-2.6%
17 DeKalb	734.3	761.4	794.9	816.9	844.8	887.5	934.8	5.3%
18 Delaware	546.0	579.3	598.3	605.8	632.5	666.8	698.4	4.7%
19 Dubois	404.7	424.3	439.0	453.8	466.4	483.7	498.0	3.0%
20 Elkhart	1,359.7	1,423.5	1,500.5	1,553.8	1,633.7	1,703.9	1,803.2	5.8%
21 Fayette	109.6	110.3	119.5	114.5	110.8	113.6	117.1	3.1%
22 Floyd	342.6	339.5	366.9	353.1	359.2	364.6	376.3	3.2%
23 Fountain	127.9	125.8	123.7	137.4	141.1	145.8	145.6	-0.1%
24 Franklin	105.5	103.4	108.9	115.3	114.8	115.4	109.2	-5.4%
25 Fulton	152.4	151.6	151.5	158.5	164.3	163.6	156.9	-4.1%
26 Gibson	1,088.8	1,099.3	1,104.8	1,110.7	1,335.3	1,411.4	1,344.8	-4.7%
27 Grant	577.7	576.7	581.9	618.0	630.8	638.1	628.0	-1.6%
28 Greene	162.4	165.6	166.9	172.8	173.5	172.7	174.4	1.0%
29 Hamilton	1,621.6	1,678.4	1,768.5	1,813.1	1,867.1	1,934.8	1,997.3	3.2%
30 Hancock	416.3	421.6	453.4	497.8	520.3	600.1	659.9	10.0%
31 Harrison	183.5	188.8	193.3	203.3	222.4	208.5	195.9	-6.1%
32 Hendricks	952.0	987.2	1,103.1	1,195.5	1,313.1	1,348.6	1,341.1	-0.6%
33 Henry	245.6	274.9	291.1	292.3	278.8	271.9	288.1	6.0%
34 Howard	1,303.7	1,393.1	1,418.9	1,375.7	1,394.9	1,300.4	1,275.3	-1.9%
35 Huntington	273.7	317.8	343.5	370.9	405.5	431.8	430.8	-0.2%
36 Jackson	610.5	613.4	611.9	634.7	682.7	716.3	729.2	1.8%
37 Jasper	656.0	591.1	601.8	699.8	707.0	703.8	624.8	-11.2%
38 Jay	253.4	268.3	320.2	329.7	336.2	340.8	352.0	3.3%
39 Jefferson	324.0	331.5	349.7	346.9	358.6	370.0	374.0	1.1%
40 Jennings	164.8	165.6	188.3	204.1	230.4	232.9	220.2	-5.4%
41 Johnson	724.5	795.1	813.1	826.0	881.1	945.6	1,015.9	7.4%
42 Knox	1,241.5	1,175.1	1,164.0	1,144.2	1,197.8	1,182.4	1,138.6	-3.7%
43 Kosciusko	826.6	836.9	855.6	891.8	937.8	916.0	941.6	2.8%
44 LaGrange	218.7	238.2	251.6	259.8	266.4	266.6	273.2	2.5%
45 Lake	6,003.4	5,593.7	5,384.9	5,245.0	5,244.1	5,146.2	5,123.2	-0.4%
46 LaPorte	873.1	861.4	887.5	940.5	952.7	1,015.0	1,038.9	2.4%
47 Lawrence	300.8	318.5	347.1	368.1	384.5	383.0	398.8	4.1%
48 Madison	823.9	850.3	905.0	972.2	1,045.7	1,074.3	1,125.5	4.8%
49 Marion	8,060.0	8,265.9	8,453.5	8,433.8	8,700.1	8,723.0	9,116.8	4.5%
50 Marshall	389.1	397.7	413.2	428.4	458.1	463.6	482.7	4.1%

Table 5: Personal Property Gross Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	64.4	65.0	74.6	75.8	88.4	93.4	108.5	16.2%
52	Miami	166.9	185.7	193.0	202.5	211.1	214.4	222.1	3.6%
53	Monroe	731.3	738.0	744.0	755.2	771.2	794.9	861.6	8.4%
54	Montgomery	638.1	638.2	654.8	653.7	670.2	687.5	654.8	-4.8%
55	Morgan	370.2	391.5	399.6	921.4	930.7	860.3	875.5	1.8%
56	Newton	139.9	144.2	147.1	152.0	155.4	154.3	147.4	-4.5%
57	Noble	439.6	475.5	496.2	512.4	552.6	538.1	542.2	0.8%
58	Ohio	16.4	17.6	18.4	19.5	20.2	20.2	18.2	-10.1%
59	Orange	136.1	142.3	145.0	147.1	150.8	156.3	158.4	1.3%
60	Owen	91.6	87.6	88.8	92.5	94.1	96.4	94.6	-1.9%
61	Parke	94.7	99.5	105.0	108.7	115.9	119.9	122.1	1.8%
62	Perry	167.8	180.9	185.5	198.9	208.7	211.2	206.9	-2.0%
63	Pike	294.3	279.2	277.3	180.0	180.8	167.9	167.0	-0.5%
64	Porter	1,559.6	1,604.0	1,681.2	1,640.4	1,692.6	1,714.0	1,607.7	-6.2%
65	Posey	890.4	942.2	1,036.8	1,069.0	1,104.7	1,045.7	1,083.1	3.6%
66	Pulaski	139.3	143.6	164.7	181.7	178.4	176.1	176.1	0.0%
67	Putnam	369.5	381.0	393.7	394.3	401.3	398.9	387.2	-2.9%
68	Randolph	465.0	404.5	384.1	376.9	374.7	392.5	882.3	124.8%
69	Ripley	177.9	181.8	193.3	188.9	182.5	179.1	228.3	27.5%
70	Rush	140.7	140.4	143.0	144.5	148.4	150.1	152.8	1.8%
71	St. Joseph	1,708.9	1,768.6	1,781.3	2,037.5	2,213.2	2,320.0	2,307.4	-0.5%
72	Scott	179.7	186.1	178.6	195.7	192.8	200.4	205.6	2.6%
73	Shelby	537.8	569.2	601.9	612.4	657.9	670.8	676.7	0.9%
74	Spencer	831.1	706.9	739.6	791.5	798.5	975.9	1,135.7	16.4%
75	Starke	100.2	97.8	105.1	106.8	109.7	118.0	119.7	1.5%
76	Steuben	291.6	288.5	285.0	292.0	306.7	330.6	350.4	6.0%
77	Sullivan	390.9	381.9	408.7	410.5	417.0	436.7	442.1	1.2%
78	Switzerland	51.1	48.1	48.5	54.2	66.3	78.2	86.5	10.7%
79	Tippecanoe	1,776.2	1,878.2	1,929.8	1,942.7	2,014.1	1,982.7	2,159.0	8.9%
80	Tipton	290.3	285.6	278.8	295.6	315.7	314.3	315.9	0.5%
81	Union	48.3	47.4	49.1	53.5	55.7	56.6	55.7	-1.6%
82	Vanderburgh	1,382.6	1,378.4	1,428.1	1,438.9	1,467.9	1,486.6	1,458.2	-1.9%
83	Vermillion	360.8	355.0	362.3	352.7	367.5	390.2	392.3	0.5%
84	Vigo	1,016.7	1,008.1	978.4	973.2	955.1	984.4	967.9	-1.7%
85	Wabash	258.8	273.2	279.1	281.6	295.0	331.8	350.2	5.5%
86	Warren	89.8	87.5	88.1	86.6	86.1	168.3	289.5	72.0%
87	Warrick	681.0	612.3	648.0	669.2	691.0	702.2	634.7	-9.6%
88	Washington	134.6	143.6	147.5	155.4	152.7	158.5	159.3	0.5%
89	Wayne	509.2	547.4	589.9	602.8	659.6	704.2	735.8	4.5%
90	Wells	318.3	327.2	318.3	342.9	452.7	454.2	434.2	-4.4%
91	White	773.7	571.1	671.9	646.4	671.7	744.6	951.5	27.8%
92	Whitley	445.2	451.9	469.1	481.7	508.9	519.2	532.8	2.6%
<b>Totals</b>		<b>59,137.4</b>	<b>59,780.4</b>	<b>61,539.2</b>	<b>63,555.2</b>	<b>66,171.7</b>	<b>67,614.4</b>	<b>69,357.0</b>	<b>2.6%</b>
		Median							1.6%
		Maximum: Randolph							124.8%
		Minimum: Benton							-23.1%



Table 6: Annually Assessed Mobile Home Gross Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.9	0.9	0.8	0.7	0.7	0.7	0.6	-1.6%
2 Allen	30.9	31.2	32.6	34.2	41.2	54.9	86.0	56.8%
3 Bartholomew	7.9	7.7	8.3	14.3	16.1	19.7	20.6	4.2%
4 Benton	0.2	0.2	0.2	0.2	0.2	0.3	0.3	-5.6%
5 Blackford	0.4	0.4	0.6	1.1	1.3	1.4	1.4	1.4%
6 Boone	6.1	6.6	6.5	6.4	6.9	7.7	7.9	3.3%
7 Brown	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-2.4%
8 Carroll	2.2	2.0	2.1	2.0	2.0	2.0	2.0	-1.3%
9 Cass	2.9	2.7	2.4	2.6	3.2	4.4	5.1	17.1%
10 Clark	15.0	15.3	17.8	18.6	19.0	19.9	23.5	17.9%
11 Clay	2.7	2.6	2.5	2.4	2.3	2.3	2.3	-2.4%
12 Clinton	1.6	1.6	1.3	1.9	1.9	2.2	2.8	28.9%
13 Crawford	1.3	1.3	1.2	1.3	1.4	1.3	1.4	6.0%
14 Daviess	2.6	2.8	2.6	2.5	2.5	3.2	3.3	1.6%
15 Dearborn	2.4	2.3	2.3	2.7	2.8	2.9	3.1	7.5%
16 Decatur	2.0	1.9	1.5	1.5	1.5	1.1	1.8	54.7%
17 DeKalb	9.8	10.3	10.2	12.6	13.3	14.2	15.9	12.2%
18 Delaware	11.8	12.3	12.9	13.5	15.5	18.2	22.5	24.0%
19 Dubois	2.9	3.0	3.2	3.0	3.2	3.4	3.5	1.5%
20 Elkhart	87.8	100.6	115.4	132.5	147.6	168.0	186.5	11.0%
21 Fayette	2.0	1.9	1.8	1.7	4.0	4.3	4.3	-1.1%
22 Floyd	3.8	3.6	3.5	3.4	3.5	3.5	3.6	2.8%
23 Fountain	4.2	3.9	3.8	4.4	4.9	5.5	5.7	3.4%
24 Franklin	1.6	1.4	1.3	1.6	1.5	1.5	1.5	-2.1%
25 Fulton	3.0	3.3	3.6	4.4	5.6	5.2	5.4	4.1%
26 Gibson	4.7	4.7	4.5	4.5	4.6	4.7	4.7	0.1%
27 Grant	7.4	7.2	7.1	9.0	10.4	12.6	14.1	11.9%
28 Greene	12.2	12.2	12.0	13.3	13.6	15.0	15.7	4.3%
29 Hamilton	16.3	16.1	16.0	16.4	16.9	18.5	23.0	24.2%
30 Hancock	1.9	1.7	1.6	1.9	2.4	4.7	5.4	15.8%
31 Harrison	5.9	5.9	5.9	5.9	6.2	6.3	6.4	2.7%
32 Hendricks	5.1	5.2	5.6	9.3	10.1	10.7	16.6	55.5%
33 Henry	1.2	1.2	1.1	1.1	1.2	1.7	1.6	-3.6%
34 Howard	7.6	7.9	7.6	8.2	16.0	19.8	19.3	-2.3%
35 Huntington	4.2	4.1	4.0	3.9	4.0	4.0	4.8	20.2%
36 Jackson	9.3	8.9	8.4	8.7	9.0	9.6	10.2	6.2%
37 Jasper	2.8	2.9	3.2	3.8	4.0	5.2	7.5	45.7%
38 Jay	2.1	2.3	2.3	2.7	2.8	3.3	3.5	5.2%
39 Jefferson	6.9	7.1	7.3	8.2	8.3	8.2	8.4	3.2%
40 Jennings	4.1	4.0	4.2	4.1	4.1	4.5	4.5	0.3%
41 Johnson	17.7	21.3	21.0	34.7	35.3	35.2	36.2	2.7%
42 Knox	2.9	2.7	2.7	2.7	-	2.7	2.6	-4.9%
43 Kosciusko	26.3	25.7	24.8	40.7	42.0	49.4	52.9	7.1%
44 LaGrange	6.0	6.5	6.6	6.6	7.3	7.5	8.0	6.4%
45 Lake	20.6	24.3	26.7	27.5	29.3	31.4	32.4	2.9%
46 LaPorte	20.3	20.3	19.6	20.2	20.5	33.6	33.4	-0.8%
47 Lawrence	17.0	16.5	15.7	15.6	15.7	16.7	16.9	1.0%
48 Madison	17.7	17.4	18.2	22.9	30.1	38.4	32.2	-16.1%
49 Marion	55.8	57.7	55.8	100.3	112.2	119.8	128.7	7.4%
50 Marshall	10.0	9.9	10.0	9.7	16.1	16.5	18.6	12.5%

Table 6: Annually Assessed Mobile Home Gross Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	3.4	3.5	3.4	2.5	3.7	4.0	4.3	6.0%
52	Miami	8.8	9.0	9.9	14.1	17.5	19.4	19.4	0.2%
53	Monroe	18.9	18.4	17.8	25.5	28.6	33.5	35.9	7.2%
54	Montgomery	4.9	5.0	4.9	5.0	5.1	5.3	5.3	0.5%
55	Morgan	12.5	11.8	11.3	12.4	14.5	20.8	23.3	12.5%
56	Newton	2.1	2.1	2.1	2.6	2.6	3.0	4.4	47.2%
57	Noble	12.4	12.0	11.4	11.4	12.0	14.4	14.6	1.1%
58	Ohio	1.1	1.1	1.2	1.4	1.3	1.3	1.3	-3.2%
59	Orange	8.2	7.9	7.6	7.7	7.7	8.4	8.3	-1.2%
60	Owen	3.0	2.9	2.9	3.0	3.1	3.2	3.1	-3.8%
61	Parke	6.1	6.0	5.9	6.0	5.9	5.9	5.8	-2.0%
62	Perry	1.4	1.3	1.3	1.2	1.2	1.1	1.1	0.2%
63	Pike	3.3	3.0	2.7	2.8	2.9	4.1	4.1	-1.7%
64	Porter	28.8	28.9	29.3	28.8	29.1	32.0	33.9	6.0%
65	Posey	1.4	1.4	1.4	1.4	1.7	1.7	1.7	1.5%
66	Pulaski	1.0	1.0	0.9	0.8	0.8	0.7	0.6	-9.6%
67	Putnam	3.4	3.3	3.1	3.0	3.0	3.3	3.1	-5.3%
68	Randolph	2.7	2.7	2.6	2.5	2.3	2.6	2.5	-4.7%
69	Ripley	4.1	4.1	4.1	4.1	4.3	4.7	5.0	7.0%
70	Rush	1.6	1.6	1.3	1.2	1.2	1.3	2.0	48.4%
71	St. Joseph	10.6	10.1	11.2	22.0	22.7	25.7	27.2	5.7%
72	Scott	7.0	6.3	6.0	6.0	5.9	6.0	6.3	4.7%
73	Shelby	4.8	4.6	4.3	4.3	5.3	6.2	7.2	14.6%
74	Spencer	0.7	0.8	0.8	1.1	1.1	1.2	1.1	-7.8%
75	Starke	4.4	4.2	4.2	5.2	5.2	5.8	5.7	-2.8%
76	Steuben	12.5	12.3	12.0	17.8	17.9	20.5	21.7	6.0%
77	Sullivan	1.1	1.1	1.0	1.1	1.3	1.7	1.6	-3.2%
78	Switzerland	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.6%
79	Tippecanoe	20.1	20.7	22.3	22.5	23.9	24.0	25.0	4.3%
80	Tipton	2.3	2.3	2.0	1.8	2.1	2.3	2.3	-0.7%
81	Union	0.3	0.3	0.3	0.3	0.3	0.3	0.3	4.4%
82	Vanderburgh	17.8	19.3	18.5	19.2	20.1	20.7	36.2	74.8%
83	Vermillion	2.8	2.6	2.4	2.4	2.4	2.5	2.5	0.8%
84	Vigo	5.5	5.3	5.0	5.3	5.6	5.7	6.8	18.2%
85	Wabash	5.6	5.6	5.4	5.4	5.4	5.9	6.8	15.6%
86	Warren	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-4.6%
87	Warrick	7.5	7.4	7.0	8.8	9.4	11.3	11.6	3.0%
88	Washington	4.0	4.0	3.9	4.0	4.3	4.9	4.9	0.6%
89	Wayne	8.1	8.0	7.8	7.7	8.0	8.3	8.4	1.6%
90	Wells	6.2	8.0	8.4	7.6	8.1	9.0	8.8	-2.1%
91	White	7.7	9.7	8.7	8.7	9.7	9.8	10.2	4.7%
92	Whitley	6.0	5.9	6.0	5.8	5.5	5.3	5.9	11.1%
<b>Totals</b>		<b>757.7</b>	<b>780.7</b>	<b>793.9</b>	<b>947.3</b>	<b>1,038.6</b>	<b>1,176.9</b>	<b>1,300.0</b>	<b>10.5%</b>
		Median							3.1%
		Maximum: Vanderburgh							74.8%
		Minimum: Madison							-16.1%

Table 7: Oil & Gas Gross Assessed Value (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
1 Adams	-	-	-	-	-	-	-	
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	0.2	1.4	0.9	0.5	0.6	0.5	0.3	-45.7%
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	4.6	7.3	7.6	5.4	5.2	5.3	7.3	39.5%
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	0.1	0.2	0.1	0.0	0.2	0.1	0.4	249.8%
19 Dubois	0.1	0.2	0.2	0.1	0.2	0.2	0.3	46.9%
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	22.5	27.2	28.3	17.0	22.1	18.6	22.1	18.9%
27 Grant	-	-	-	-	-	-	-	
28 Greene	2.1	2.7	2.7	0.7	2.6	2.3	3.3	46.3%
29 Hamilton	-	-	-	-	-	-	-	
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	1.2	4.0	1.3	1.7	1.9	1.5	-	-100.0%
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	-	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	6.7	11.9	8.8	5.2	5.6	5.6	10.3	83.1%
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	-	-	-	-	-	-	-	

Table 7: Oil & Gas Gross Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.0	0.0	0.0	0.0	0.0	-	0.0	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.0	-	-	-	-	-	-	
63	Pike	3.5	5.1	6.1	4.2	5.4	4.2	7.0	67.7%
64	Porter	-	-	-	-	-	-	-	
65	Posey	11.6	15.9	19.7	15.0	20.3	16.2	32.7	101.6%
66	Pulaski	-	0.0	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	3.2	2.7	3.5	1.9	1.9	2.2	3.6	60.6%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	5.0	6.4	6.2	4.9	4.6	4.0	6.0	51.2%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	-	-	-	-	
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	1.2	1.8	1.6	1.3	1.7	1.1	1.7	54.1%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	3.9	4.7	7.2	4.9	7.1	4.5	7.0	55.0%
85	Wabash	-	-	-	-	-	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	0.3	0.5	0.4	0.3	0.5	0.5	0.7	45.2%
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	-	
92	Whitley	-	-	-	-	-	-	-	
<b>Totals</b>		<b>66.2</b>	<b>91.8</b>	<b>94.5</b>	<b>63.2</b>	<b>80.0</b>	<b>66.7</b>	<b>102.7</b>	<b>54.0%</b>
		Median							51.2%
		Maximum: Delaware							249.8%
		Minimum: Harrison							-100.0%

## Table 8 to Table 12 Net Assessed Value

Table 8 summarizes total net assessed value – for all property types combined – by county over a seven-year period from Pay 2017 to Pay 2023. Real property net assessed values by county can be found in Table 9, while similar data for personal property can be found in Table 10. Annually assessed mobile home and oil & gas property net assessed values by county are summarized in Tables 11 and 12, respectively. These tables show the percentage increase/decrease from Pay 2022 to Pay 2023 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2022 to Pay 2023 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Net Assessed Value – All Property Types – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	4,303.6		4,932.3	
<b>Median:</b>	1,876.9		2,127.4	
<b>Lowest:</b>	266.9	Ohio	317.3	Ohio
<b>Highest:</b>	54,956.2	Marion	63,998.0	Marion

Total Net Assessed Value – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	3,666.1		4,280.4	
<b>Median:</b>	1,472.7		1,706.6	
<b>Lowest:</b>	245.8	Ohio	298.3	Ohio
<b>Highest:</b>	47,689.9	Marion	56,472.3	Marion

<b>Total Net Assessed Value – Personal Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>626.1</b>		<b>638.9</b>	
<b>Median:</b>	<b>372.7</b>		<b>375.8</b>	
<b>Lowest:</b>	<b>20.0</b>	<b>Ohio</b>	<b>18.0</b>	<b>Ohio</b>
<b>Highest:</b>	<b>7,174.4</b>	<b>Marion</b>	<b>7,427.3</b>	<b>Marion</b>

<b>Total Net Assessed Value – Annually Assessed Mobile Homes – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>10.7</b>		<b>11.9</b>	
<b>Median:</b>	<b>4.1</b>		<b>4.5</b>	
<b>Lowest:</b>	<b>0.2</b>	<b>Warren</b>	<b>0.2</b>	<b>Warren</b>
<b>Highest:</b>	<b>156.0</b>	<b>Elkhart</b>	<b>173.7</b>	<b>Elkhart</b>

<b>Total Net Assessed Value – Oil &amp; Gas – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>0.7</b>		<b>1.1</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>18.6</b>	<b>Gibson</b>	<b>32.7</b>	<b>Posey</b>

Table 8: Total Net Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	1,521.5	1,554.4	1,555.4	1,573.7	1,581.1	1,644.1	1,842.3	12.1%
2 Allen	14,773.1	15,358.4	16,409.0	17,412.1	18,645.8	20,048.4	23,030.2	14.9%
3 Bartholomew	4,720.9	4,829.3	4,962.2	5,169.6	5,358.3	5,664.5	6,212.5	9.7%
4 Benton	1,142.3	1,175.1	1,167.9	1,215.4	1,206.2	1,241.0	1,205.5	-2.9%
5 Blackford	459.3	463.7	463.0	468.0	467.1	476.5	548.9	15.2%
6 Boone	5,302.3	5,581.7	5,903.5	6,361.1	6,869.3	7,417.8	8,924.5	20.3%
7 Brown	1,249.1	1,273.6	1,308.9	1,356.7	1,434.0	1,564.5	1,795.4	14.8%
8 Carroll	1,244.9	1,267.3	1,245.2	1,268.7	1,270.0	1,341.2	1,519.4	13.3%
9 Cass	1,418.4	1,427.3	1,397.1	1,396.9	1,372.4	1,435.0	1,640.4	14.3%
10 Clark	4,970.9	5,275.2	5,546.3	5,800.8	6,447.5	6,966.7	8,288.0	19.0%
11 Clay	980.5	976.0	950.6	951.7	940.6	988.0	1,128.5	14.2%
12 Clinton	1,705.3	1,700.0	1,663.9	1,653.9	1,594.1	1,611.7	1,922.9	19.3%
13 Crawford	308.7	309.2	309.5	319.8	322.4	347.7	391.9	12.7%
14 Daviess	1,481.1	1,497.6	1,497.9	1,521.1	1,526.4	1,615.3	1,824.1	12.9%
15 Dearborn	2,221.3	2,238.0	2,359.6	2,486.8	2,639.5	2,644.0	2,917.4	10.3%
16 Decatur	1,697.0	1,771.5	1,752.9	1,789.2	1,815.1	1,897.6	2,150.5	13.3%
17 DeKalb	2,460.4	2,538.4	2,596.8	2,798.1	2,861.9	3,063.9	3,437.7	12.2%
18 Delaware	3,734.7	3,787.3	3,867.5	3,868.0	3,934.5	4,213.5	4,761.1	13.0%
19 Dubois	2,305.1	2,345.3	2,410.5	2,475.0	2,558.1	2,673.5	3,087.1	15.5%
20 Elkhart	8,843.5	9,173.2	10,268.8	10,855.7	11,696.6	12,456.4	14,107.1	13.3%
21 Fayette	709.0	703.4	700.0	712.8	716.5	750.4	862.9	15.0%
22 Floyd	3,384.6	3,417.2	3,630.8	3,760.7	3,846.5	3,985.1	4,524.1	13.5%
23 Fountain	928.9	905.4	868.2	887.5	863.3	921.1	1,080.9	17.3%
24 Franklin	1,045.6	1,044.3	1,081.3	1,096.9	1,105.5	1,161.5	1,357.0	16.8%
25 Fulton	1,089.4	1,058.5	1,028.6	1,061.6	1,058.9	1,114.5	1,268.6	13.8%
26 Gibson	2,572.8	2,588.4	2,583.0	2,602.6	2,626.0	2,700.5	2,919.8	8.1%
27 Grant	2,450.7	2,453.9	2,441.5	2,517.2	2,542.3	2,596.2	2,851.3	9.8%
28 Greene	1,039.9	1,034.8	1,007.6	1,027.5	1,021.7	1,019.9	1,152.3	13.0%
29 Hamilton	22,991.9	24,160.3	25,728.3	27,451.5	29,229.3	31,120.0	36,035.5	15.8%
30 Hancock	3,531.8	3,671.6	3,890.8	4,049.2	4,355.2	4,763.4	5,834.5	22.5%
31 Harrison	1,729.5	1,755.7	1,788.6	1,871.5	1,962.8	2,089.1	2,387.4	14.3%
32 Hendricks	9,373.3	9,720.1	10,667.2	11,332.8	12,103.0	13,456.5	15,642.1	16.2%
33 Henry	1,646.9	1,646.6	1,636.7	1,659.2	1,633.4	1,651.9	1,904.9	15.3%
34 Howard	3,639.2	3,706.5	3,829.1	4,001.9	4,187.2	4,321.6	4,837.1	11.9%
35 Huntington	1,562.3	1,600.4	1,615.4	1,650.4	1,724.2	1,826.2	2,095.6	14.7%
36 Jackson	2,015.9	2,047.5	2,088.2	2,141.7	2,161.0	2,195.5	2,482.3	13.1%
37 Jasper	2,555.6	2,593.2	2,603.6	2,654.9	2,656.2	2,719.2	2,919.9	7.4%
38 Jay	986.5	1,021.7	1,018.7	1,048.8	1,047.8	1,093.4	1,253.4	14.6%
39 Jefferson	1,360.1	1,373.5	1,386.0	1,396.9	1,400.6	1,446.7	1,566.0	8.2%
40 Jennings	942.5	942.4	958.4	992.2	1,006.1	1,039.9	1,152.2	10.8%
41 Johnson	6,935.8	7,236.7	7,642.8	8,024.1	8,627.6	9,482.3	11,403.5	20.3%
42 Knox	2,081.1	2,078.1	2,188.2	2,209.8	2,335.5	2,465.3	2,745.0	11.3%
43 Kosciusko	5,792.9	5,879.2	6,041.0	6,321.4	6,506.4	6,859.9	8,046.7	17.3%
44 LaGrange	2,208.5	2,320.3	2,418.0	2,544.2	2,606.5	2,757.0	3,174.8	15.2%
45 Lake	23,538.1	24,294.9	25,144.4	26,256.8	27,739.2	29,150.4	32,539.9	11.6%
46 LaPorte	5,569.2	5,474.3	5,626.4	5,978.1	6,104.8	6,196.0	6,802.0	9.8%
47 Lawrence	1,528.4	1,532.6	1,584.4	1,623.6	1,696.7	1,792.7	2,104.3	17.4%
48 Madison	3,939.2	3,931.3	4,028.5	4,350.0	4,534.9	4,811.7	5,421.2	12.7%
49 Marion	43,316.2	44,972.3	47,079.3	49,586.6	52,251.7	54,956.2	63,998.0	16.5%
50 Marshall	2,670.7	2,694.5	2,709.8	2,788.4	2,862.4	3,014.7	3,548.5	17.7%

Table 8: Total Net Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	384.2	387.2	406.3	372.1	430.5	455.8	545.8	19.8%
52	Miami	1,148.4	1,151.5	1,175.4	1,225.5	1,245.7	1,272.5	1,439.8	13.1%
53	Monroe	7,304.6	7,588.2	7,920.8	8,311.1	8,866.0	9,426.1	10,753.9	14.1%
54	Montgomery	2,291.5	2,301.3	2,296.3	2,372.6	2,381.5	2,432.3	2,743.6	12.8%
55	Morgan	3,177.6	3,240.4	3,314.4	3,701.4	3,939.3	4,155.0	5,213.4	25.5%
56	Newton	948.7	945.7	921.3	946.1	922.7	964.4	1,089.4	13.0%
57	Noble	2,245.4	2,319.0	2,386.6	2,467.9	2,634.7	2,911.4	3,284.7	12.8%
58	Ohio	224.6	223.2	231.9	244.7	252.1	266.9	317.3	18.9%
59	Orange	908.8	907.3	953.1	955.9	971.4	1,008.6	1,142.1	13.2%
60	Owen	756.8	753.0	755.2	788.3	849.0	890.1	1,059.8	19.1%
61	Parke	853.9	851.6	828.0	833.2	829.7	847.1	1,001.0	18.2%
62	Perry	658.6	667.3	669.9	692.2	713.4	737.3	841.3	14.1%
63	Pike	764.9	746.2	734.7	636.4	627.5	640.3	708.9	10.7%
64	Porter	10,083.5	10,321.1	10,501.9	10,828.4	11,496.0	12,190.5	13,641.0	11.9%
65	Posey	2,089.2	1,967.5	2,021.5	2,068.0	2,137.0	2,125.5	2,329.1	9.6%
66	Pulaski	927.0	925.0	930.1	955.2	913.5	939.5	1,028.2	9.4%
67	Putnam	1,685.9	1,700.4	1,685.0	1,678.8	1,654.1	1,699.4	1,886.2	11.0%
68	Randolph	1,202.9	1,208.4	1,193.8	1,205.9	1,150.9	1,207.3	1,364.9	13.1%
69	Ripley	1,342.5	1,332.2	1,345.4	1,343.7	1,418.2	1,428.8	1,560.7	9.2%
70	Rush	1,047.7	1,032.4	997.7	1,004.8	977.0	1,009.1	1,181.1	17.0%
71	St. Joseph	9,699.3	10,000.6	10,570.3	11,199.5	11,836.6	12,573.1	15,049.0	19.7%
72	Scott	795.2	806.7	815.1	848.1	855.1	873.8	966.5	10.6%
73	Shelby	2,438.0	2,495.9	2,533.1	2,620.6	2,728.2	2,780.2	3,085.2	11.0%
74	Spencer	1,819.9	1,673.1	1,702.0	1,761.6	1,724.7	1,941.6	2,245.1	15.6%
75	Starke	980.6	979.7	982.5	1,005.7	1,030.3	1,108.1	1,321.4	19.2%
76	Steuben	3,020.7	3,037.1	3,157.5	3,355.3	3,525.8	3,822.3	4,373.4	14.4%
77	Sullivan	1,076.9	1,051.7	1,046.5	1,042.3	1,015.0	1,053.6	1,149.3	9.1%
78	Switzerland	459.6	452.7	448.2	448.1	438.3	462.9	511.7	10.6%
79	Tippecanoe	8,612.8	8,778.2	9,092.3	9,523.3	10,242.3	10,969.0	12,210.5	11.3%
80	Tipton	1,031.8	1,030.5	1,014.2	1,050.8	1,060.0	1,095.8	1,227.1	12.0%
81	Union	360.6	361.9	353.4	361.8	354.1	364.5	399.2	9.5%
82	Vanderburgh	7,455.3	7,615.2	7,777.9	7,831.6	7,971.4	8,093.2	9,184.5	13.5%
83	Vermillion	840.1	828.2	816.5	811.4	830.7	893.8	960.2	7.4%
84	Vigo	3,940.8	4,005.7	4,368.0	4,313.5	4,403.1	4,343.9	4,643.4	6.9%
85	Wabash	1,418.4	1,416.4	1,397.1	1,413.6	1,434.7	1,519.5	1,719.0	13.1%
86	Warren	694.5	672.8	644.3	648.0	606.7	624.0	739.1	18.4%
87	Warrick	3,150.6	3,170.2	3,294.9	3,462.2	3,602.0	3,933.1	4,773.6	21.4%
88	Washington	1,029.9	1,059.5	1,019.3	1,041.7	1,026.2	1,074.0	1,243.3	15.8%
89	Wayne	2,497.3	2,530.9	2,575.6	2,593.6	2,613.6	2,656.7	2,916.3	9.8%
90	Wells	1,540.0	1,587.3	1,585.2	1,653.3	1,760.4	1,856.2	2,080.1	12.1%
91	White	2,255.4	2,071.6	2,086.5	2,172.4	2,185.7	2,330.1	2,612.2	12.1%
92	Whitley	1,798.7	1,834.9	1,882.7	1,965.4	2,006.8	2,183.7	2,579.1	18.1%
<b>Totals</b>		<b>322,639.8</b>	<b>330,431.7</b>	<b>343,083.8</b>	<b>358,099.0</b>	<b>374,715.8</b>	<b>395,931.0</b>	<b>453,768.7</b>	<b>14.6%</b>
		Median							13.3%
		Maximum: Morgan							25.5%
		Minimum: Benton							-2.9%



Table 9: Real Property Net Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	1,309.5	1,317.5	1,315.3	1,337.3	1,334.0	1,385.0	1,569.2	13.3%
2 Allen	12,687.4	13,212.4	14,114.6	15,109.9	16,248.9	17,564.7	20,567.8	17.1%
3 Bartholomew	3,830.0	3,879.8	3,961.9	4,086.1	4,239.4	4,548.8	5,099.0	12.1%
4 Benton	737.9	718.2	667.9	672.9	635.6	668.7	793.2	18.6%
5 Blackford	369.4	364.9	355.4	357.8	349.9	356.9	424.7	19.0%
6 Boone	4,944.4	5,169.6	5,503.8	5,913.7	6,373.4	6,880.4	8,331.3	21.1%
7 Brown	1,213.2	1,237.2	1,269.8	1,316.9	1,394.0	1,523.8	1,754.4	15.1%
8 Carroll	1,091.5	1,110.0	1,076.7	1,081.8	1,052.2	1,108.3	1,284.3	15.9%
9 Cass	1,165.6	1,175.2	1,139.5	1,139.0	1,115.8	1,166.6	1,352.8	16.0%
10 Clark	4,345.6	4,622.8	4,847.1	5,125.4	5,731.0	6,230.1	7,422.7	19.1%
11 Clay	848.1	840.8	811.2	806.9	789.3	827.8	960.2	16.0%
12 Clinton	1,377.8	1,367.3	1,315.3	1,295.9	1,242.1	1,278.6	1,571.8	22.9%
13 Crawford	251.3	253.0	259.3	262.9	261.4	279.6	329.8	18.0%
14 Daviess	1,214.0	1,231.4	1,230.3	1,246.6	1,245.7	1,323.9	1,523.4	15.1%
15 Dearborn	1,906.0	1,900.0	2,023.6	2,092.0	2,227.2	2,213.5	2,481.7	12.1%
16 Decatur	1,363.2	1,396.2	1,380.6	1,410.7	1,419.9	1,508.1	1,760.1	16.7%
17 DeKalb	1,766.3	1,812.6	1,849.9	2,021.7	2,050.9	2,199.3	2,529.2	15.0%
18 Delaware	3,262.7	3,281.3	3,338.7	3,324.5	3,352.5	3,596.8	4,113.6	14.4%
19 Dubois	1,955.5	1,978.7	2,027.9	2,078.0	2,147.1	2,248.2	2,659.1	18.3%
20 Elkhart	7,556.8	7,813.3	8,815.3	9,326.5	10,077.6	10,745.7	12,286.9	14.3%
21 Fayette	619.4	614.9	609.1	618.0	618.9	651.8	762.5	17.0%
22 Floyd	3,056.6	3,096.1	3,286.4	3,425.8	3,524.1	3,659.6	4,191.0	14.5%
23 Fountain	801.3	779.1	741.4	746.6	718.8	771.6	931.2	20.7%
24 Franklin	940.2	940.5	972.4	981.3	990.5	1,045.8	1,247.5	19.3%
25 Fulton	937.7	908.4	877.8	906.9	902.0	951.6	1,111.1	16.8%
26 Gibson	1,469.4	1,471.4	1,457.9	1,483.8	1,463.4	1,522.1	1,783.6	17.2%
27 Grant	1,975.5	1,970.3	1,949.1	1,993.8	1,997.4	2,045.5	2,304.9	12.7%
28 Greene	878.5	870.2	840.0	852.9	847.0	845.8	973.7	15.1%
29 Hamilton	21,568.6	22,669.1	24,192.6	25,871.6	27,596.7	29,434.6	34,337.9	16.7%
30 Hancock	3,169.9	3,307.5	3,499.3	3,623.1	3,905.5	4,231.4	5,231.7	23.6%
31 Harrison	1,544.1	1,563.8	1,595.0	1,667.6	1,739.1	1,880.4	2,192.2	16.6%
32 Hendricks	8,509.8	8,819.0	9,647.7	10,237.9	10,945.7	12,299.9	14,458.2	17.5%
33 Henry	1,418.0	1,406.3	1,385.8	1,397.1	1,376.8	1,396.1	1,637.2	17.3%
34 Howard	2,672.9	2,709.0	2,767.8	2,911.1	3,005.7	3,182.7	3,677.7	15.6%
35 Huntington	1,325.1	1,317.5	1,310.3	1,320.9	1,364.8	1,451.7	1,685.1	16.1%
36 Jackson	1,585.1	1,591.8	1,617.7	1,627.3	1,603.3	1,654.5	1,910.6	15.5%
37 Jasper	1,935.3	2,030.0	2,024.1	1,976.4	1,967.8	2,028.4	2,307.0	13.7%
38 Jay	774.7	782.7	770.8	783.9	768.6	796.6	927.4	16.4%
39 Jefferson	1,043.5	1,043.2	1,034.4	1,046.6	1,039.9	1,074.4	1,189.5	10.7%
40 Jennings	786.5	788.0	787.6	810.1	814.8	838.1	953.7	13.8%
41 Johnson	6,290.4	6,519.8	6,899.2	7,239.8	7,795.9	8,582.2	10,431.2	21.5%
42 Knox	1,484.9	1,491.5	1,456.2	1,458.2	1,427.8	1,492.3	1,721.1	15.3%
43 Kosciusko	5,039.7	5,123.5	5,260.7	5,488.0	5,618.3	5,970.9	7,124.0	19.3%
44 LaGrange	2,003.3	2,100.0	2,185.0	2,302.2	2,354.8	2,500.0	2,908.9	16.4%
45 Lake	19,344.6	19,955.6	20,643.5	21,658.1	22,998.8	24,385.2	27,815.7	14.1%
46 LaPorte	4,811.5	4,689.3	4,861.2	5,156.2	5,231.0	5,296.6	5,894.9	11.3%
47 Lawrence	1,265.1	1,259.8	1,295.5	1,330.5	1,388.0	1,481.4	1,769.9	19.5%
48 Madison	3,352.1	3,307.6	3,373.9	3,630.1	3,742.4	3,991.2	4,519.6	13.2%
49 Marion	36,597.2	38,135.0	40,125.4	42,555.9	45,021.1	47,689.9	56,472.3	18.4%
50 Marshall	2,332.7	2,343.1	2,347.5	2,410.6	2,458.3	2,609.6	3,119.5	19.5%

Table 9: Real Property Net Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	318.4	320.5	329.8	295.0	340.1	360.0	434.6	20.7%
52	Miami	985.7	970.4	985.7	1,028.8	1,038.5	1,057.5	1,220.8	15.4%
53	Monroe	6,678.3	6,948.5	7,271.6	7,645.0	8,176.2	8,708.5	10,019.9	15.1%
54	Montgomery	1,706.0	1,724.7	1,716.4	1,783.3	1,761.1	1,808.4	2,137.4	18.2%
55	Morgan	2,815.8	2,881.8	2,956.6	3,162.4	3,404.0	3,629.2	4,683.4	29.0%
56	Newton	814.0	805.7	777.8	797.4	770.6	811.5	941.7	16.1%
57	Noble	1,845.4	1,884.7	1,927.6	1,993.4	2,115.3	2,392.5	2,762.0	15.4%
58	Ohio	207.5	204.9	212.7	224.3	231.1	245.8	298.3	21.3%
59	Orange	772.6	764.7	807.7	809.4	823.0	854.5	988.5	15.7%
60	Owen	662.8	663.7	666.4	693.7	757.7	799.6	972.0	21.6%
61	Parke	755.8	747.8	719.7	722.7	712.0	726.8	874.8	20.4%
62	Perry	509.1	506.4	507.6	520.8	523.8	543.7	647.5	19.1%
63	Pike	465.7	460.7	450.2	451.0	439.3	466.1	533.2	14.4%
64	Porter	8,694.7	8,937.8	9,056.3	9,412.9	9,991.8	10,649.5	12,166.0	14.2%
65	Posey	1,203.4	1,188.3	1,165.7	1,179.1	1,171.6	1,194.8	1,405.8	17.7%
66	Pulaski	797.3	784.6	767.9	776.0	738.0	766.3	854.4	11.5%
67	Putnam	1,393.5	1,399.7	1,368.0	1,355.3	1,309.3	1,337.1	1,536.2	14.9%
68	Randolph	1,019.5	1,012.5	982.0	980.3	932.6	965.6	1,111.6	15.1%
69	Ripley	1,169.4	1,154.0	1,155.5	1,158.2	1,238.9	1,252.4	1,332.9	6.4%
70	Rush	923.5	909.2	873.7	878.8	846.0	873.6	1,041.8	19.2%
71	St. Joseph	8,338.9	8,568.3	9,103.6	9,651.4	10,214.5	10,826.5	13,255.0	22.4%
72	Scott	650.6	656.8	657.8	685.8	701.1	713.5	807.3	13.1%
73	Shelby	1,954.2	1,981.4	1,992.0	2,080.3	2,134.7	2,195.4	2,495.5	13.7%
74	Spencer	992.2	965.5	966.0	973.9	938.8	969.0	1,109.4	14.5%
75	Starke	879.8	880.6	876.2	897.4	920.1	989.7	1,200.5	21.3%
76	Steuben	2,750.3	2,777.1	2,898.2	3,079.9	3,245.3	3,523.6	4,052.3	15.0%
77	Sullivan	688.0	666.6	633.5	628.8	595.0	616.0	701.7	13.9%
78	Switzerland	407.7	403.5	398.8	393.2	371.3	384.1	424.4	10.5%
79	Tippecanoe	7,136.4	7,356.3	7,631.9	8,066.3	8,648.0	9,331.1	10,391.8	11.4%
80	Tipton	820.3	810.8	789.1	800.8	779.2	810.5	930.6	14.8%
81	Union	317.5	317.5	306.1	309.4	299.4	308.6	343.8	11.4%
82	Vanderburgh	6,256.4	6,414.1	6,546.0	6,592.2	6,708.2	6,795.0	7,933.6	16.8%
83	Vermillion	516.9	509.1	490.3	494.6	494.9	517.7	587.7	13.5%
84	Vigo	3,042.2	3,098.5	3,454.6	3,406.0	3,476.0	3,433.6	3,750.6	9.2%
85	Wabash	1,161.6	1,148.8	1,123.0	1,140.3	1,151.7	1,203.8	1,398.5	16.2%
86	Warren	613.8	593.4	564.2	569.5	528.3	541.2	633.6	17.1%
87	Warrick	2,509.3	2,603.0	2,718.3	2,879.8	2,994.4	3,312.6	4,208.5	27.0%
88	Washington	908.8	932.4	890.4	914.8	891.4	936.5	1,096.8	17.1%
89	Wayne	2,090.1	2,091.5	2,111.4	2,106.7	2,089.7	2,108.9	2,340.2	11.0%
90	Wells	1,266.6	1,298.7	1,295.9	1,348.3	1,372.2	1,464.0	1,692.2	15.6%
91	White	1,620.5	1,617.7	1,582.9	1,618.3	1,585.2	1,691.2	1,959.2	15.8%
92	Whitley	1,404.3	1,420.3	1,451.2	1,518.3	1,577.6	1,746.3	2,114.5	21.1%
<b>Totals</b>		<b>272,794.2</b>	<b>279,668.8</b>	<b>290,300.1</b>	<b>303,542.6</b>	<b>317,553.3</b>	<b>337,278.5</b>	<b>393,796.0</b>	<b>16.8%</b>
		Median							16.0%
		Maximum: Morgan							29.0%
		Minimum: Ripley							6.4%

Table 10: Personal Property Net Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	211.3	236.1	239.4	235.8	246.5	258.6	272.5	5.4%
2 Allen	2,060.0	2,119.7	2,266.5	2,272.5	2,360.8	2,435.3	2,384.8	-2.1%
3 Bartholomew	884.6	943.3	993.3	1,070.9	1,104.6	1,098.0	1,095.0	-0.3%
4 Benton	404.2	456.8	499.9	542.2	570.3	572.1	412.1	-28.0%
5 Blackford	89.6	98.5	107.0	109.2	116.0	118.3	122.9	3.9%
6 Boone	353.8	407.6	395.4	443.1	490.9	531.7	587.0	10.4%
7 Brown	35.7	36.1	38.9	39.6	39.8	40.5	40.8	0.8%
8 Carroll	151.7	155.8	166.9	185.3	216.2	231.3	233.1	0.8%
9 Cass	250.5	250.0	255.7	255.8	253.9	264.8	283.2	7.0%
10 Clark	615.0	641.7	685.9	661.6	702.3	721.8	846.4	17.3%
11 Clay	129.9	131.6	136.3	142.2	148.7	157.7	166.1	5.3%
12 Clinton	326.1	331.4	347.5	356.5	350.5	331.3	348.8	5.3%
13 Crawford	56.5	55.3	49.4	56.0	60.0	67.2	61.1	-9.0%
14 Daviess	260.5	256.7	258.1	267.3	273.5	283.6	290.9	2.6%
15 Dearborn	313.4	336.2	334.2	392.8	410.3	428.3	433.3	1.2%
16 Decatur	332.2	373.8	371.0	377.2	394.0	388.6	388.8	0.1%
17 DeKalb	686.5	717.6	738.6	765.9	799.8	852.7	894.9	5.0%
18 Delaware	462.9	496.1	518.3	532.3	568.6	601.2	627.6	4.4%
19 Dubois	347.3	364.1	379.8	394.3	408.1	422.3	424.9	0.6%
20 Elkhart	1,208.8	1,268.9	1,347.8	1,406.9	1,482.3	1,554.6	1,646.5	5.9%
21 Fayette	88.1	87.0	89.5	93.5	93.9	94.5	96.3	1.9%
22 Floyd	325.8	319.0	342.3	332.8	320.2	323.2	330.7	2.3%
23 Fountain	124.5	123.2	123.7	137.4	140.4	145.2	145.2	0.0%
24 Franklin	104.0	102.5	107.7	114.2	113.7	114.3	108.2	-5.4%
25 Fulton	149.3	147.4	147.7	150.9	151.8	158.2	152.6	-3.6%
26 Gibson	1,077.5	1,086.3	1,093.3	1,098.4	1,137.0	1,156.2	1,110.5	-4.0%
27 Grant	469.5	477.7	486.4	515.3	535.3	539.0	533.3	-1.1%
28 Greene	150.8	153.3	156.6	164.8	162.7	161.5	164.2	1.7%
29 Hamilton	1,413.9	1,481.7	1,526.1	1,569.7	1,621.8	1,673.4	1,682.7	0.6%
30 Hancock	360.5	363.0	390.4	424.8	448.0	528.3	598.6	13.3%
31 Harrison	179.5	183.4	187.6	197.4	216.7	202.0	189.8	-6.1%
32 Hendricks	858.4	896.3	1,014.4	1,086.0	1,147.7	1,146.4	1,168.2	1.9%
33 Henry	228.0	239.4	250.1	261.2	255.7	254.4	266.3	4.7%
34 Howard	959.8	990.6	1,054.7	1,083.4	1,166.7	1,120.5	1,141.5	1.9%
35 Huntington	234.0	279.6	302.1	326.5	356.2	371.3	406.4	9.5%
36 Jackson	424.4	449.4	464.6	508.3	551.4	534.7	564.7	5.6%
37 Jasper	618.5	561.3	577.2	676.2	686.0	687.6	607.5	-11.6%
38 Jay	210.2	237.4	246.2	262.8	277.0	294.2	323.2	9.8%
39 Jefferson	310.5	323.7	344.9	343.0	353.5	364.7	369.3	1.3%
40 Jennings	152.1	151.7	167.9	179.4	188.4	198.8	195.4	-1.7%
41 Johnson	629.9	697.7	724.6	752.4	798.9	867.2	938.4	8.2%
42 Knox	587.4	572.9	721.3	744.6	902.1	965.3	1,011.7	4.8%
43 Kosciusko	730.7	733.6	758.8	798.1	851.7	846.6	877.3	3.6%
44 LaGrange	200.1	214.6	227.3	236.4	245.4	250.6	259.1	3.4%
45 Lake	4,177.8	4,319.9	4,479.1	4,576.0	4,715.5	4,738.0	4,695.8	-0.9%
46 LaPorte	743.9	771.0	751.4	807.8	859.6	876.2	884.7	1.0%
47 Lawrence	251.7	261.5	278.1	282.3	297.8	299.5	322.4	7.7%
48 Madison	574.0	610.7	640.4	701.9	767.2	783.2	875.2	11.8%
49 Marion	6,678.6	6,795.4	6,912.6	6,955.2	7,144.8	7,174.4	7,427.3	3.5%
50 Marshall	331.8	345.3	356.2	371.7	393.5	394.5	411.3	4.3%

Table 10: Personal Property Net Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	63.2	64.0	73.8	75.1	87.4	92.5	107.7	16.5%
52	Miami	156.8	174.9	182.5	185.9	192.9	199.1	203.2	2.0%
53	Monroe	613.5	627.1	636.6	647.4	667.5	690.7	705.1	2.1%
54	Montgomery	581.9	572.9	576.1	585.5	616.5	619.7	602.1	-2.9%
55	Morgan	351.4	348.9	348.6	528.9	523.2	508.1	510.2	0.4%
56	Newton	132.9	138.1	141.6	146.5	149.8	150.2	143.6	-4.4%
57	Noble	389.3	423.8	449.0	464.5	508.8	505.5	509.3	0.7%
58	Ohio	16.2	17.4	18.2	19.3	20.0	20.0	18.0	-10.1%
59	Orange	130.8	137.3	140.3	141.4	143.3	148.4	148.1	-0.2%
60	Owen	91.1	87.2	86.7	92.3	88.9	88.0	85.5	-2.9%
61	Parke	93.2	98.2	103.3	105.7	112.7	115.3	121.0	4.9%
62	Perry	148.6	160.1	161.5	170.6	188.8	192.9	193.1	0.1%
63	Pike	293.6	278.4	276.6	179.3	180.8	167.1	165.9	-0.7%
64	Porter	1,368.1	1,362.3	1,423.9	1,393.3	1,482.0	1,515.3	1,447.1	-4.5%
65	Posey	873.1	762.3	835.0	872.6	943.6	913.0	889.1	-2.6%
66	Pulaski	128.9	139.7	161.5	178.6	174.8	172.6	173.2	0.3%
67	Putnam	289.6	298.0	314.4	321.1	342.2	359.5	347.3	-3.4%
68	Randolph	181.3	193.6	209.7	223.5	216.2	239.4	251.1	4.9%
69	Ripley	170.0	175.1	186.8	182.5	175.9	172.6	223.7	29.6%
70	Rush	123.1	122.1	123.2	125.0	130.1	134.4	137.6	2.4%
71	St. Joseph	1,351.5	1,423.8	1,457.2	1,528.7	1,602.0	1,723.7	1,770.0	2.7%
72	Scott	139.7	145.3	152.9	157.8	149.4	155.6	154.1	-1.0%
73	Shelby	479.9	510.7	537.7	536.9	589.0	579.5	583.6	0.7%
74	Spencer	823.9	704.3	731.9	785.1	783.3	969.8	1,131.6	16.7%
75	Starke	97.4	95.8	103.0	104.3	106.2	113.9	116.5	2.3%
76	Steuben	258.6	248.4	247.9	258.5	263.5	279.5	300.7	7.6%
77	Sullivan	383.1	377.9	406.1	407.9	414.4	432.5	440.5	1.9%
78	Switzerland	50.9	48.1	48.4	54.0	66.1	77.9	86.5	11.0%
79	Tippecanoe	1,459.9	1,404.6	1,441.4	1,437.7	1,573.3	1,616.9	1,796.5	11.1%
80	Tipton	209.7	218.0	223.5	248.6	279.2	283.4	294.6	4.0%
81	Union	42.8	44.2	47.0	52.1	54.4	55.7	55.1	-0.9%
82	Vanderburgh	1,184.9	1,185.2	1,217.1	1,224.1	1,246.4	1,282.0	1,221.7	-4.7%
83	Vermillion	321.2	317.2	324.4	315.1	334.0	374.1	370.6	-0.9%
84	Vigo	890.3	898.2	902.2	898.1	915.3	901.1	880.1	-2.3%
85	Wabash	253.3	264.1	270.8	269.8	279.5	311.8	315.9	1.3%
86	Warren	80.6	79.3	79.9	78.3	78.2	82.7	105.4	27.4%
87	Warrick	635.3	561.1	570.8	575.2	599.6	608.8	554.8	-8.9%
88	Washington	118.3	124.3	126.1	124.2	131.9	134.2	143.1	6.7%
89	Wayne	402.4	434.6	459.6	482.2	519.0	542.5	570.7	5.2%
90	Wells	269.0	282.3	282.5	299.1	381.8	385.2	381.0	-1.1%
91	White	627.6	444.7	495.4	546.0	591.3	629.7	643.3	2.2%
92	Whitley	390.5	410.8	427.3	443.0	425.2	433.6	460.1	6.1%
<b>Totals</b>		<b>49,193.5</b>	<b>50,058.1</b>	<b>52,055.6</b>	<b>53,725.5</b>	<b>56,226.1</b>	<b>57,602.1</b>	<b>58,777.2</b>	<b>2.0%</b>
		Median							1.9%
		Maximum: Ripley							29.6%
		Minimum: Benton							-28.0%

Table 11: Annually Assessed Mobile Home Net Assessed Value (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.7	0.8	0.6	0.6	0.6	0.6	0.6	11.8%
2 Allen	25.7	26.3	27.8	29.7	36.1	48.5	77.6	60.2%
3 Bartholomew	6.3	6.2	7.0	12.6	14.3	17.8	18.6	4.6%
4 Benton	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-8.3%
5 Blackford	0.3	0.4	0.5	1.0	1.3	1.3	1.3	2.6%
6 Boone	4.2	4.5	4.3	4.4	4.9	5.8	6.2	6.9%
7 Brown	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-3.5%
8 Carroll	1.7	1.6	1.6	1.6	1.6	1.6	2.0	24.7%
9 Cass	2.3	2.1	1.9	2.1	2.6	3.7	4.4	19.1%
10 Clark	10.3	10.7	13.3	13.8	14.2	14.8	18.9	27.6%
11 Clay	2.3	2.3	2.2	2.1	2.0	2.0	1.9	-2.7%
12 Clinton	1.3	1.4	1.1	1.5	1.5	1.8	2.4	30.3%
13 Crawford	0.8	0.8	0.8	0.9	1.0	0.9	1.0	9.0%
14 Daviess	2.0	2.1	1.9	1.8	1.9	2.4	2.5	1.1%
15 Dearborn	1.8	1.8	1.7	2.0	2.1	2.2	2.4	9.4%
16 Decatur	1.6	1.6	1.2	1.3	1.2	0.9	1.6	68.5%
17 DeKalb	7.7	8.2	8.3	10.5	11.2	12.0	13.5	13.1%
18 Delaware	9.0	9.7	10.4	11.1	13.2	15.4	19.5	27.2%
19 Dubois	2.3	2.4	2.6	2.6	2.6	2.9	2.8	-1.5%
20 Elkhart	77.9	90.9	105.6	122.2	136.7	156.0	173.7	11.3%
21 Fayette	1.5	1.5	1.4	1.4	3.7	4.1	4.1	-0.4%
22 Floyd	2.3	2.2	2.1	2.1	2.2	2.3	2.4	7.2%
23 Fountain	3.2	3.0	3.1	3.5	4.1	4.3	4.6	5.5%
24 Franklin	1.4	1.2	1.1	1.4	1.3	1.4	1.3	-2.0%
25 Fulton	2.4	2.7	3.1	3.9	5.1	4.7	4.9	4.5%
26 Gibson	3.4	3.5	3.4	3.4	3.5	3.6	3.6	-0.5%
27 Grant	5.8	5.9	6.0	8.0	9.5	11.6	13.1	12.9%
28 Greene	8.4	8.6	8.4	9.1	9.5	10.4	11.1	6.9%
29 Hamilton	9.4	9.6	9.6	10.1	10.8	12.0	15.0	25.0%
30 Hancock	1.3	1.2	1.1	1.4	1.7	3.6	4.2	14.3%
31 Harrison	4.6	4.5	4.7	4.8	5.1	5.1	5.4	4.7%
32 Hendricks	5.1	4.7	5.1	8.9	9.6	10.2	15.7	54.0%
33 Henry	0.9	0.9	0.9	0.8	1.0	1.4	1.4	-2.6%
34 Howard	6.4	6.8	6.7	7.3	14.8	18.4	17.9	-2.6%
35 Huntington	3.2	3.2	3.0	3.0	3.2	3.2	4.0	26.3%
36 Jackson	6.4	6.3	5.9	6.0	6.3	6.4	7.0	9.9%
37 Jasper	1.9	2.0	2.3	2.3	2.4	3.2	5.4	66.7%
38 Jay	1.5	1.6	1.7	2.0	2.2	2.6	2.8	9.2%
39 Jefferson	6.1	6.6	6.6	7.3	7.2	7.6	7.1	-6.3%
40 Jennings	3.9	2.7	2.9	2.8	2.9	3.1	3.1	-0.5%
41 Johnson	15.5	19.2	19.0	31.9	32.8	32.9	33.8	2.8%
42 Knox	2.0	1.9	1.8	1.8	-	2.1	2.0	-8.0%
43 Kosciusko	22.6	22.1	21.5	35.3	36.3	42.5	45.4	6.9%
44 LaGrange	5.1	5.7	5.8	5.7	6.3	6.4	6.9	6.9%
45 Lake	15.8	19.4	21.8	22.7	24.9	27.2	28.3	4.3%
46 LaPorte	13.9	14.0	13.8	14.1	14.3	23.2	22.4	-3.4%
47 Lawrence	11.6	11.3	10.7	10.7	11.0	11.9	12.0	1.0%
48 Madison	13.1	13.0	14.1	18.0	25.3	37.3	26.4	-29.2%
49 Marion	40.4	41.8	41.3	75.6	85.7	92.0	98.4	6.9%
50 Marshall	6.2	6.1	6.1	6.1	10.5	10.7	17.6	65.1%

Table 11: Annually Assessed Mobile Home Net Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	2.6	2.7	2.7	2.0	3.0	3.3	3.5	6.3%
52	Miami	5.9	6.2	7.3	10.8	14.2	15.9	15.9	-0.2%
53	Monroe	12.8	12.6	12.6	18.7	22.3	26.8	28.9	7.8%
54	Montgomery	3.6	3.7	3.8	3.8	4.0	4.1	4.1	0.5%
55	Morgan	10.3	9.7	9.2	10.1	12.1	17.7	19.8	11.8%
56	Newton	1.8	1.9	1.8	2.2	2.3	2.7	4.1	49.5%
57	Noble	10.7	10.5	10.0	10.0	10.6	13.4	13.4	0.5%
58	Ohio	0.9	0.9	0.9	1.1	1.0	1.0	1.0	-3.0%
59	Orange	5.5	5.3	5.1	5.1	5.1	5.7	5.5	-4.2%
60	Owen	2.9	2.1	2.1	2.2	2.4	2.4	2.4	-1.4%
61	Parke	4.9	5.6	5.0	4.9	5.0	5.0	5.2	5.4%
62	Perry	0.9	0.8	0.8	0.8	0.8	0.7	0.7	3.6%
63	Pike	2.2	2.0	1.8	1.9	2.0	2.9	2.9	0.1%
64	Porter	20.7	21.0	21.8	22.1	22.3	25.6	27.9	8.6%
65	Posey	1.1	1.1	1.1	1.2	1.5	1.5	1.5	-0.6%
66	Pulaski	0.8	0.7	0.7	0.7	0.6	0.6	0.5	-11.1%
67	Putnam	2.7	2.7	2.5	2.4	2.6	2.8	2.6	-5.4%
68	Randolph	2.2	2.3	2.2	2.1	2.0	2.4	2.2	-4.9%
69	Ripley	3.1	3.1	3.1	3.0	3.4	3.7	4.1	8.8%
70	Rush	1.2	1.1	0.9	0.9	0.9	1.0	1.7	60.1%
71	St. Joseph	8.9	8.5	9.6	19.4	20.1	22.8	24.0	5.3%
72	Scott	4.9	4.6	4.5	4.5	4.6	4.7	5.1	7.9%
73	Shelby	3.9	3.8	3.5	3.5	4.4	5.3	6.1	16.3%
74	Spencer	0.6	0.7	0.7	0.6	0.6	0.6	0.6	-0.9%
75	Starke	3.4	3.3	3.3	3.9	4.0	4.5	4.5	-1.8%
76	Steuben	11.7	11.5	11.4	16.9	16.9	19.3	20.4	5.4%
77	Sullivan	0.8	0.7	0.6	0.7	0.9	1.2	1.1	-8.7%
78	Switzerland	1.0	1.0	0.9	0.9	0.9	0.8	0.9	4.0%
79	Tippecanoe	16.6	17.3	19.0	19.4	21.0	21.1	22.1	5.1%
80	Tipton	1.7	1.7	1.6	1.4	1.7	1.9	1.9	0.3%
81	Union	0.3	0.3	0.3	0.3	0.3	0.3	0.3	8.0%
82	Vanderburgh	12.9	14.1	13.3	14.0	15.1	15.0	27.5	82.9%
83	Vermillion	2.0	1.8	1.7	1.8	1.8	1.9	1.9	1.7%
84	Vigo	4.4	4.2	4.0	4.5	4.7	4.8	5.7	20.4%
85	Wabash	3.5	3.5	3.4	3.5	3.6	3.9	4.5	17.3%
86	Warren	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-5.3%
87	Warrick	5.7	5.7	5.4	6.9	7.5	11.3	9.6	-14.8%
88	Washington	2.8	2.8	2.8	2.7	2.9	3.3	3.4	2.8%
89	Wayne	4.8	4.8	4.6	4.6	5.0	5.3	5.5	4.0%
90	Wells	4.4	6.3	6.9	6.0	6.3	7.0	6.9	-0.1%
91	White	7.3	9.2	8.1	8.1	9.2	9.2	9.6	4.5%
92	Whitley	3.8	3.9	4.2	4.1	4.0	3.9	4.5	16.5%
<b>Totals</b>		<b>585.9</b>	<b>613.0</b>	<b>633.6</b>	<b>767.6</b>	<b>856.5</b>	<b>983.7</b>	<b>1,092.8</b>	<b>11.1%</b>
		Median							4.9%
		Maximum: Vanderburgh							82.9%
		Minimum: Madison							-29.2%

Table 12: Oil & Gas Net Assessed Value (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	-	-	-	-	-	-		
2	Allen	-	-	-	-	-	-		
3	Bartholomew	-	-	-	-	-	-		
4	Benton	-	-	-	-	-	-		
5	Blackford	-	-	-	-	-	-		
6	Boone	-	-	-	-	-	-		
7	Brown	-	-	-	-	-	-		
8	Carroll	-	-	-	-	-	-		
9	Cass	-	-	-	-	-	-		
10	Clark	-	-	-	-	-	-		
11	Clay	0.2	1.4	0.9	0.5	0.6	0.5	-45.7%	
12	Clinton	-	-	-	-	-	-		
13	Crawford	-	-	-	-	-	-		
14	Daviess	4.6	7.3	7.6	5.4	5.2	5.3	39.5%	
15	Dearborn	-	-	-	-	-	-		
16	Decatur	-	-	-	-	-	-		
17	DeKalb	-	-	-	-	-	-		
18	Delaware	0.1	0.2	0.1	0.0	0.2	0.1	249.8%	
19	Dubois	0.1	0.2	0.2	0.1	0.2	0.2	46.9%	
20	Elkhart	-	-	-	-	-	-		
21	Fayette	-	-	-	-	-	-		
22	Floyd	-	-	-	-	-	-		
23	Fountain	-	-	-	-	-	-		
24	Franklin	-	-	-	-	-	-		
25	Fulton	-	-	-	-	-	-		
26	Gibson	22.5	27.2	28.3	17.0	22.1	18.6	22.1	18.9%
27	Grant	-	-	-	-	-	-	-	
28	Greene	2.1	2.7	2.7	0.7	2.6	2.2	3.3	46.3%
29	Hamilton	-	-	-	-	-	-	-	
30	Hancock	-	-	-	-	-	-	-	
31	Harrison	1.2	4.0	1.3	1.7	1.9	1.5	-	-100.0%
32	Hendricks	-	-	-	-	-	-	-	
33	Henry	-	-	-	-	-	-	-	
34	Howard	-	-	-	-	-	-	-	
35	Huntington	-	-	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	-	
41	Johnson	-	-	-	-	-	-	-	
42	Knox	6.7	11.9	8.8	5.2	5.6	5.6	10.3	83.1%
43	Kosciusko	-	-	-	-	-	-	-	
44	LaGrange	-	-	-	-	-	-	-	
45	Lake	-	-	-	-	-	-	-	
46	LaPorte	-	-	-	-	-	-	-	
47	Lawrence	-	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	-	
49	Marion	-	-	-	-	-	-	-	
50	Marshall	-	-	-	-	-	-	-	

Table 12: Oil & Gas Net Assessed Value (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.0	0.0	0.0	0.0	0.0	-	0.0	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.0	-	-	-	-	-	-	
63	Pike	3.5	5.1	6.1	4.2	5.4	4.2	7.0	67.7%
64	Porter	-	-	-	-	-	-	-	
65	Posey	11.6	15.9	19.7	15.0	20.3	16.2	32.7	101.6%
66	Pulaski	-	0.0	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	3.2	2.7	3.5	1.9	1.9	2.2	3.6	60.6%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	5.0	6.4	6.2	4.9	4.6	4.0	6.0	51.2%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	-	-	-	-	
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	1.2	1.8	1.6	1.3	1.7	1.1	1.7	54.1%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	3.9	4.7	7.2	4.9	7.1	4.5	7.0	55.0%
85	Wabash	-	-	-	-	-	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	0.3	0.5	0.4	0.3	0.5	0.5	0.7	45.2%
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	-	
92	Whitley	-	-	-	-	-	-	-	
<b>Totals</b>		<b>66.2</b>	<b>91.8</b>	<b>94.5</b>	<b>63.2</b>	<b>80.0</b>	<b>66.7</b>	<b>102.7</b>	<b>54.0%</b>
		Median						51.2%	
		Maximum: Delaware						249.8%	
		Minimum: Harrison						-100.0%	



## Table 13 to Table 15 Total Exemptions, Deductions & Abatements

Table 13 summarizes all exemptions, deductions, and abatements – for all property types combined – by county over a seven-year period from Pay 2017 to Pay 2023. Total exemptions – again, for all property types combined - can be found in Table 14, while similar data for total deductions and abatements can be found in Table 15. These tables show the percentage increase/decrease from Pay 2022 to Pay 2023 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2022 to Pay 2023 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

Total Exemptions, Deductions, & Abatements – All Property Types – (in Millions)				
	Pay 2022		Pay 2023	
<b>Average:</b>	2,269.4		2,503.2	
<b>Median:</b>	945.1		1,034.9	
<b>Lowest:</b>	160.1	Union	169.1	Union
<b>Highest:</b>	27,190.4	Marion	29,272.4	Marion

Total Exemptions – All Property Types – (in Millions)				
	Pay 2022		Pay 2023	
<b>Average:</b>	280.3		295.9	
<b>Median:</b>	78.8		89.7	
<b>Lowest:</b>	8.4	Warren	9.0	Warren
<b>Highest:</b>	5,737.0	Marion	5,279.4	Marion

<b>Total Deductions &amp; Abatements – All Property Types – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>1,989.1</b>		<b>2,207.3</b>	
<b>Median:</b>	<b>865.7</b>		<b>961.1</b>	
<b>Lowest:</b>	<b>149.8</b>	<b>Union</b>	<b>159.0</b>	<b>Union</b>
<b>Highest:</b>	<b>21,453.4</b>	<b>Marion</b>	<b>23,993.1</b>	<b>Marion</b>

Table 13: Total Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	841.2	861.6	898.9	940.6	966.9	982.2	1,024.5	4.3%
2 Allen	9,524.3	10,050.5	10,778.5	11,457.6	12,173.0	12,920.4	14,163.8	9.6%
3 Bartholomew	2,253.4	2,299.9	2,378.4	2,435.0	2,510.3	2,663.5	2,893.9	8.6%
4 Benton	425.0	443.3	342.4	370.2	365.4	462.7	460.7	-0.4%
5 Blackford	258.5	260.1	265.5	270.7	278.3	281.6	311.6	10.7%
6 Boone	2,713.3	2,911.8	3,085.1	3,453.8	3,737.5	4,209.4	4,673.2	11.0%
7 Brown	473.2	492.4	511.5	531.7	561.5	608.6	665.8	9.4%
8 Carroll	464.1	478.9	488.5	509.8	530.1	547.5	594.3	8.5%
9 Cass	644.3	657.1	675.9	694.9	729.6	759.5	815.8	7.4%
10 Clark	3,127.5	3,287.5	3,478.2	3,722.5	3,904.4	4,217.1	4,752.9	12.7%
11 Clay	497.2	501.0	498.9	499.1	502.2	532.7	580.0	8.9%
12 Clinton	708.2	711.6	711.5	723.1	768.3	828.7	964.8	16.4%
13 Crawford	167.5	171.9	181.7	188.2	192.6	200.8	226.1	12.6%
14 Daviess	604.6	630.0	650.8	662.3	678.2	726.0	793.5	9.3%
15 Dearborn	1,298.1	1,305.9	1,371.9	1,415.0	1,500.1	1,513.7	1,614.7	6.7%
16 Decatur	692.1	709.7	705.7	721.5	750.2	793.8	875.7	10.3%
17 DeKalb	1,083.1	1,106.5	1,152.5	1,223.6	1,264.4	1,338.0	1,465.8	9.5%
18 Delaware	2,657.8	2,648.2	2,692.4	2,745.0	2,819.6	2,911.0	3,201.5	10.0%
19 Dubois	1,185.5	1,213.2	1,252.5	1,288.2	1,330.1	1,384.6	1,542.1	11.4%
20 Elkhart	4,405.3	4,550.1	4,797.3	5,067.7	5,375.4	5,643.8	6,167.5	9.3%
21 Fayette	443.5	444.6	457.9	460.7	470.9	491.5	539.3	9.7%
22 Floyd	2,197.1	2,255.0	2,368.4	2,461.4	2,531.1	2,600.9	2,838.9	9.2%
23 Fountain	334.1	337.3	340.1	357.5	373.9	399.6	444.8	11.3%
24 Franklin	582.3	594.6	610.2	632.8	648.4	672.5	751.2	11.7%
25 Fulton	413.5	421.9	426.2	446.4	477.6	486.9	524.7	7.8%
26 Gibson	786.6	806.8	825.2	849.2	1,065.1	1,158.6	1,238.1	6.9%
27 Grant	1,711.9	1,717.1	1,690.4	1,728.0	1,746.5	1,775.6	1,894.8	6.7%
28 Greene	616.1	627.4	635.7	648.7	672.5	679.9	710.2	4.5%
29 Hamilton	12,072.0	12,505.2	13,315.3	14,180.2	14,920.2	15,880.2	18,024.7	13.5%
30 Hancock	2,292.2	2,386.2	2,474.7	2,562.7	2,750.7	3,053.8	3,783.3	23.9%
31 Harrison	969.5	1,000.8	1,038.3	1,086.3	1,139.1	1,210.5	1,332.2	10.1%
32 Hendricks	5,131.2	5,299.0	5,688.9	5,949.9	6,412.1	7,048.8	7,961.9	13.0%
33 Henry	946.9	1,031.8	1,049.0	1,048.8	1,061.6	1,062.1	1,171.1	10.3%
34 Howard	2,181.4	2,266.6	2,288.9	2,289.0	2,301.6	2,371.6	2,532.2	6.8%
35 Huntington	995.5	1,011.0	1,036.4	1,060.8	1,118.1	1,179.0	1,237.7	5.0%
36 Jackson	1,161.4	1,174.6	1,178.9	1,172.8	1,201.3	1,284.4	1,346.5	4.8%
37 Jasper	858.2	866.1	883.0	909.7	935.2	972.7	1,045.3	7.5%
38 Jay	407.0	407.2	456.1	453.3	454.7	460.7	484.0	5.0%
39 Jefferson	730.8	734.5	735.1	739.1	746.1	758.8	819.0	7.9%
40 Jennings	509.5	516.2	550.9	566.7	594.5	598.0	645.2	7.9%
41 Johnson	4,148.4	4,279.2	4,422.1	4,635.0	4,986.0	5,397.0	6,309.2	16.9%
42 Knox	1,383.2	1,333.5	1,184.7	1,130.8	1,030.0	1,124.8	932.5	-17.1%
43 Kosciusko	2,163.4	2,241.2	2,329.5	2,395.5	2,484.8	2,578.5	2,881.8	11.8%
44 LaGrange	910.5	936.4	981.3	1,017.5	1,040.0	1,078.8	1,181.9	9.6%
45 Lake	14,836.3	14,594.7	14,603.6	14,914.1	15,398.5	16,088.4	17,515.7	8.9%
46 LaPorte	2,679.2	2,601.4	2,784.9	3,010.5	3,051.0	3,205.1	3,441.2	7.4%
47 Lawrence	1,054.5	1,079.7	1,133.6	1,171.4	1,215.6	1,273.7	1,390.8	9.2%
48 Madison	2,822.4	2,806.6	2,906.3	3,040.2	3,153.3	3,260.8	3,441.4	5.5%
49 Marion	21,261.3	22,022.0	22,879.9	23,674.3	25,729.3	27,190.4	29,272.4	7.7%
50 Marshall	1,197.3	1,210.3	1,281.8	1,321.2	1,381.5	1,437.8	1,594.9	10.9%

Table 13: Total Exemptions, Deductions, & Abatements (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	200.3	201.9	207.4	214.6	218.9	229.6	252.0	9.8%
52	Miami	610.5	607.0	631.6	669.8	683.2	689.3	757.3	9.9%
53	Monroe	3,422.6	3,529.5	3,630.0	3,726.6	3,909.6	4,115.1	4,616.9	12.2%
54	Montgomery	987.2	998.9	1,054.3	1,084.2	1,101.6	1,144.4	1,241.5	8.5%
55	Morgan	1,870.9	1,958.9	2,050.0	2,493.4	2,623.6	2,667.1	3,052.1	14.4%
56	Newton	317.0	323.8	329.0	339.0	348.7	372.7	406.9	9.2%
57	Noble	1,167.3	1,198.1	1,234.1	1,280.8	1,348.5	1,466.3	1,593.8	8.7%
58	Ohio	135.1	136.2	142.9	150.5	157.3	164.9	183.5	11.3%
59	Orange	376.7	382.5	391.7	399.8	415.0	444.7	483.8	8.8%
60	Owen	437.4	443.7	458.4	471.0	508.4	537.9	610.5	13.5%
61	Parke	291.0	289.3	298.1	307.0	313.9	333.8	371.9	11.4%
62	Perry	373.0	373.6	383.6	396.5	397.5	414.7	459.5	10.8%
63	Pike	251.4	254.1	257.1	259.7	267.8	276.1	313.5	13.6%
64	Porter	5,595.2	5,797.7	5,912.4	6,075.2	6,369.5	6,701.6	7,325.1	9.3%
65	Posey	650.0	821.0	859.3	871.9	863.8	868.7	998.5	14.9%
66	Pulaski	272.2	271.1	274.5	279.5	286.1	301.7	315.2	4.5%
67	Putnam	881.4	898.7	917.2	927.4	921.4	917.6	982.1	7.0%
68	Randolph	734.6	670.2	642.5	626.4	648.6	656.8	1,173.7	78.7%
69	Ripley	695.0	702.2	721.9	730.7	782.7	800.8	826.0	3.2%
70	Rush	355.5	365.6	372.2	380.6	392.6	405.7	449.4	10.8%
71	St. Joseph	6,628.8	6,808.2	7,204.9	7,516.8	7,935.4	8,296.2	9,378.7	13.0%
72	Scott	477.7	485.2	472.4	497.4	523.0	533.4	582.6	9.2%
73	Shelby	1,025.1	1,044.9	1,088.8	1,163.0	1,194.7	1,299.7	1,406.4	8.2%
74	Spencer	511.8	505.9	521.3	525.2	555.9	561.0	601.5	7.2%
75	Starke	464.6	474.3	486.2	498.6	519.2	564.0	634.0	12.4%
76	Steuben	942.4	972.1	1,009.4	1,063.7	1,137.2	1,231.0	1,351.4	9.8%
77	Sullivan	317.5	314.7	320.3	321.6	328.0	346.9	368.1	6.1%
78	Switzerland	173.8	176.2	178.0	180.5	182.1	190.6	202.4	6.2%
79	Tippecanoe	4,001.6	4,258.8	4,410.3	4,589.1	4,707.9	4,920.5	5,292.4	7.6%
80	Tipton	471.2	466.1	467.5	466.2	472.4	484.4	509.4	5.2%
81	Union	145.1	145.7	147.0	149.9	155.7	160.1	169.1	5.7%
82	Vanderburgh	4,455.0	4,509.2	4,595.9	4,630.3	4,782.8	4,823.6	5,344.2	10.8%
83	Vermillion	333.2	335.0	337.6	340.5	358.1	353.8	384.9	8.8%
84	Vigo	2,259.8	2,277.1	2,341.3	2,351.5	2,335.6	2,486.9	2,636.3	6.0%
85	Wabash	738.1	745.1	760.3	778.7	817.7	857.9	928.9	8.3%
86	Warren	193.4	195.1	200.7	206.8	215.0	300.0	419.1	39.7%
87	Warrick	1,784.8	1,839.5	1,947.0	2,087.3	2,152.3	2,293.6	2,776.4	21.1%
88	Washington	552.4	574.2	566.0	596.3	604.4	630.2	672.0	6.6%
89	Wayne	1,634.8	1,642.6	1,663.5	1,667.2	1,704.6	1,745.2	1,846.2	5.8%
90	Wells	740.9	755.4	766.4	805.0	860.6	902.8	947.7	5.0%
91	White	705.9	705.3	773.1	714.6	714.1	798.9	1,062.3	33.0%
92	Whitley	963.4	964.6	993.7	1,024.5	1,124.4	1,184.8	1,292.8	9.1%
<b>Totals</b>		<b>170,966.7</b>	<b>175,218.9</b>	<b>181,495.2</b>	<b>188,694.6</b>	<b>197,968.6</b>	<b>208,782.1</b>	<b>230,295.5</b>	<b>10.3%</b>
		Median							9.2%
		Maximum: Randolph							78.7%
		Minimum: Knox							-17.1%

Table 14: Total Exemptions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	81.6	85.9	87.5	88.4	87.0	83.2	91.1	9.5%
2 Allen	1,267.3	1,308.8	1,377.4	1,386.9	1,422.0	1,550.5	1,655.2	6.7%
3 Bartholomew	265.0	255.8	256.2	256.1	253.1	253.1	272.9	7.8%
4 Benton	9.4	10.2	11.1	11.5	11.5	11.9	13.9	16.2%
5 Blackford	23.1	21.9	22.8	21.8	21.4	20.9	24.8	18.3%
6 Boone	227.5	222.0	244.8	264.4	269.4	300.8	333.9	11.0%
7 Brown	41.8	42.3	42.7	43.3	42.6	44.8	48.0	7.3%
8 Carroll	41.0	41.1	40.7	42.2	43.4	42.6	47.4	11.2%
9 Cass	64.4	65.3	66.9	72.0	66.7	70.1	75.4	7.6%
10 Clark	248.8	249.7	259.0	265.4	276.1	271.5	288.2	6.2%
11 Clay	43.8	47.8	44.9	44.5	41.8	44.3	47.1	6.3%
12 Clinton	96.5	88.4	96.2	96.1	141.9	99.6	128.6	29.1%
13 Crawford	13.6	13.7	13.2	14.1	14.3	14.0	16.7	19.0%
14 Daviess	42.1	41.9	47.7	47.9	51.9	47.6	56.9	19.5%
15 Dearborn	92.4	95.2	95.4	93.9	96.6	90.8	98.0	8.0%
16 Decatur	65.8	70.7	71.4	75.2	75.6	79.4	102.5	29.1%
17 DeKalb	105.7	105.9	107.4	106.3	103.6	106.3	115.5	8.6%
18 Delaware	826.9	810.0	815.9	843.5	863.3	828.2	951.9	14.9%
19 Dubois	173.6	173.5	171.3	180.0	183.1	196.1	230.6	17.6%
20 Elkhart	641.2	651.6	684.5	718.9	768.3	769.9	829.4	7.7%
21 Fayette	63.7	62.9	67.2	59.0	52.6	47.9	49.6	3.5%
22 Floyd	233.1	244.6	240.0	238.8	236.8	222.2	226.4	1.9%
23 Fountain	22.7	22.4	22.5	23.6	22.1	23.1	27.6	19.4%
24 Franklin	53.4	53.6	49.8	54.1	51.6	53.0	57.3	8.1%
25 Fulton	27.2	26.9	27.6	27.8	27.8	29.1	31.5	8.5%
26 Gibson	94.6	94.7	98.1	97.6	105.7	104.2	109.7	5.4%
27 Grant	544.0	553.7	511.8	510.4	509.4	505.5	538.6	6.5%
28 Greene	42.7	44.4	44.0	46.7	43.9	42.9	46.9	9.4%
29 Hamilton	1,079.7	1,085.2	1,147.4	1,187.3	1,227.7	1,246.3	1,403.7	12.6%
30 Hancock	123.3	124.0	126.1	123.8	124.8	133.6	138.9	3.9%
31 Harrison	71.6	72.7	72.6	74.2	81.1	79.6	91.4	14.8%
32 Hendricks	364.3	370.3	394.2	384.4	409.0	420.2	453.8	8.0%
33 Henry	79.8	76.2	77.4	76.4	80.9	69.0	77.8	12.7%
34 Howard	254.8	253.1	263.4	268.1	266.2	278.1	283.9	2.1%
35 Huntington	208.4	208.7	210.3	208.6	212.2	214.2	221.2	3.3%
36 Jackson	131.1	134.5	137.1	143.9	157.1	155.1	161.4	4.1%
37 Jasper	77.3	80.4	83.6	84.7	81.5	78.2	88.4	13.0%
38 Jay	31.4	30.7	30.9	34.6	34.4	31.5	36.8	16.8%
39 Jefferson	100.0	100.6	102.6	102.7	106.4	100.0	104.1	4.1%
40 Jennings	40.5	40.6	41.0	39.4	39.0	37.6	39.6	5.4%
41 Johnson	330.2	333.5	302.0	299.5	310.5	325.8	351.5	7.9%
42 Knox	82.5	85.8	92.2	90.8	374.4	79.8	92.7	16.2%
43 Kosciusko	258.9	275.9	288.0	288.9	283.0	278.7	297.0	6.6%
44 LaGrange	70.0	70.5	72.5	73.2	69.0	69.4	76.0	9.5%
45 Lake	1,909.4	1,949.2	1,990.6	2,037.0	2,077.3	2,112.2	2,220.4	5.1%
46 LaPorte	276.9	218.5	250.6	349.7	353.4	354.2	379.7	7.2%
47 Lawrence	114.9	115.2	120.1	117.7	117.7	120.9	132.6	9.7%
48 Madison	480.2	462.9	463.2	464.9	476.4	471.0	488.6	3.7%
49 Marion	4,418.5	4,550.5	4,600.5	4,538.1	5,704.2	5,737.0	5,279.4	-8.0%
50 Marshall	201.7	203.6	222.9	225.0	232.6	236.1	247.9	5.0%

Table 14: Total Exemptions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	17.2	17.0	17.3	19.3	20.0	21.3	23.2	9.0%
52	Miami	49.7	49.6	50.7	50.7	54.7	54.3	68.2	25.4%
53	Monroe	474.0	494.9	498.7	496.8	495.7	507.4	564.1	11.2%
54	Montgomery	140.4	140.6	144.0	144.7	142.9	147.7	151.0	2.2%
55	Morgan	165.7	163.7	181.7	181.0	169.8	167.9	199.2	18.7%
56	Newton	13.7	13.5	14.2	14.0	13.9	13.3	14.5	9.2%
57	Noble	123.3	126.1	130.9	135.9	141.6	148.1	157.6	6.4%
58	Ohio	10.0	10.9	12.9	12.7	12.6	13.5	15.4	14.2%
59	Orange	37.0	38.9	40.3	40.0	43.6	40.8	44.8	9.6%
60	Owen	30.6	30.6	30.2	30.9	31.3	30.9	34.5	11.4%
61	Parke	22.0	22.1	22.0	22.5	22.2	23.3	23.9	2.8%
62	Perry	30.4	29.7	30.9	30.6	29.8	32.5	32.1	-1.2%
63	Pike	23.2	23.1	22.6	22.2	21.4	22.4	26.7	19.0%
64	Porter	488.2	519.8	516.8	516.2	520.6	528.2	546.8	3.5%
65	Posey	30.9	29.7	30.8	31.1	191.9	31.8	33.2	4.4%
66	Pulaski	20.4	21.0	21.5	21.5	23.3	23.1	25.0	8.3%
67	Putnam	130.4	128.3	137.2	142.6	140.7	139.4	140.4	0.7%
68	Randolph	43.8	45.2	43.8	42.9	45.1	44.7	47.5	6.2%
69	Ripley	56.3	57.4	59.9	59.7	60.8	60.4	65.9	9.2%
70	Rush	24.0	25.8	25.0	25.5	24.8	24.2	26.3	8.8%
71	St. Joseph	1,393.8	1,438.8	1,630.3	1,453.2	1,526.5	1,540.6	1,774.7	15.2%
72	Scott	37.5	37.9	37.5	37.5	42.4	42.6	45.8	7.4%
73	Shelby	53.3	54.1	52.9	53.5	49.4	49.6	60.3	21.6%
74	Spencer	77.8	69.2	75.2	72.8	72.5	65.9	69.1	4.9%
75	Starke	18.7	19.0	18.5	18.4	18.6	19.8	21.5	8.5%
76	Steuben	116.2	114.8	108.5	107.8	108.0	124.3	134.1	7.9%
77	Sullivan	25.5	24.4	24.9	24.2	23.0	22.9	24.0	4.9%
78	Switzerland	10.9	10.3	10.6	10.5	10.1	10.1	10.5	3.6%
79	Tippecanoe	637.3	657.1	666.6	700.2	718.3	798.1	886.7	11.1%
80	Tipton	44.3	42.3	42.4	42.7	42.4	41.8	43.8	4.7%
81	Union	9.3	9.1	9.1	9.1	9.3	10.3	10.1	-1.4%
82	Vanderburgh	796.1	782.0	779.5	788.6	889.1	822.1	860.3	4.7%
83	Vermillion	64.8	64.4	65.5	65.5	62.7	35.9	37.9	5.4%
84	Vigo	386.2	404.0	472.5	447.3	379.4	508.6	557.2	9.6%
85	Wabash	98.7	98.2	98.0	97.2	103.1	103.7	126.5	21.9%
86	Warren	9.2	8.1	9.4	9.8	9.9	8.4	9.0	7.7%
87	Warrick	165.9	181.9	200.9	253.5	266.0	297.0	466.4	57.0%
88	Washington	38.4	38.4	38.1	36.8	37.6	37.0	38.2	3.2%
89	Wayne	391.9	391.7	402.6	402.6	403.2	404.1	433.5	7.3%
90	Wells	63.2	62.1	66.7	65.5	64.7	66.5	72.1	8.3%
91	White	53.1	52.8	57.3	50.3	51.7	54.1	58.4	7.9%
92	Whitley	62.3	56.3	63.7	62.9	62.6	65.0	64.6	-0.6%
<b>Totals</b>		<b>22,643.7</b>	<b>22,952.3</b>	<b>23,668.9</b>	<b>23,794.1</b>	<b>25,859.4</b>	<b>25,785.8</b>	<b>27,227.2</b>	<b>5.6%</b>
		Median							7.9%
		Maximum: Warrick							57.0%
		Minimum: Marion							-8.0%

Table 15: Total Deductions & Abatements (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	759.6	775.7	811.4	852.1	879.9	899.0	933.4	3.8%
2 Allen	8,257.0	8,741.8	9,401.1	10,070.7	10,751.0	11,369.9	12,508.7	10.0%
3 Bartholomew	1,988.3	2,044.1	2,122.2	2,178.9	2,257.2	2,410.4	2,621.0	8.7%
4 Benton	415.6	433.0	331.3	358.6	353.9	450.8	446.9	-0.9%
5 Blackford	235.4	238.2	242.7	248.8	256.9	260.6	286.9	10.1%
6 Boone	2,485.8	2,689.8	2,840.3	3,189.4	3,468.2	3,908.6	4,339.2	11.0%
7 Brown	431.4	450.1	468.8	488.3	518.9	563.9	617.7	9.6%
8 Carroll	423.1	437.8	447.9	467.6	486.6	505.0	546.9	8.3%
9 Cass	579.9	591.8	609.0	622.9	662.9	689.5	740.4	7.4%
10 Clark	2,878.7	3,037.9	3,219.1	3,457.1	3,628.4	3,945.6	4,464.7	13.2%
11 Clay	453.4	453.2	454.0	454.6	460.4	488.4	532.9	9.1%
12 Clinton	611.8	623.2	615.4	627.0	626.4	729.1	836.2	14.7%
13 Crawford	154.0	158.2	168.4	174.1	178.4	186.8	209.4	12.1%
14 Daviess	562.5	588.0	603.1	614.3	626.3	678.4	736.6	8.6%
15 Dearborn	1,205.7	1,210.7	1,276.5	1,321.1	1,403.4	1,422.9	1,516.7	6.6%
16 Decatur	626.3	639.0	634.4	646.3	674.6	714.4	773.3	8.2%
17 DeKalb	977.4	1,000.6	1,045.1	1,117.4	1,160.7	1,231.7	1,350.3	9.6%
18 Delaware	1,830.9	1,838.2	1,876.5	1,901.5	1,956.3	2,082.8	2,249.6	8.0%
19 Dubois	1,011.9	1,039.7	1,081.2	1,108.2	1,147.0	1,188.6	1,311.4	10.3%
20 Elkhart	3,764.1	3,898.5	4,112.8	4,348.8	4,607.2	4,873.8	5,338.1	9.5%
21 Fayette	379.8	381.6	390.7	401.7	418.3	443.6	489.8	10.4%
22 Floyd	1,964.0	2,010.4	2,128.4	2,222.6	2,294.3	2,378.7	2,612.4	9.8%
23 Fountain	311.3	314.9	317.6	333.9	351.8	376.5	417.3	10.8%
24 Franklin	528.9	541.1	560.4	578.8	596.8	619.5	693.9	12.0%
25 Fulton	386.3	395.0	398.6	418.7	449.7	457.9	493.2	7.7%
26 Gibson	692.0	712.0	727.2	751.6	959.4	1,054.5	1,128.4	7.0%
27 Grant	1,167.9	1,163.4	1,178.6	1,217.6	1,237.1	1,270.1	1,356.3	6.8%
28 Greene	573.4	583.0	591.7	602.0	628.7	637.0	663.2	4.1%
29 Hamilton	10,992.2	11,420.0	12,167.9	12,993.0	13,692.5	14,633.8	16,621.0	13.6%
30 Hancock	2,168.8	2,262.2	2,348.5	2,438.9	2,625.9	2,920.2	3,644.4	24.8%
31 Harrison	897.9	928.2	965.6	1,012.1	1,057.9	1,130.9	1,240.8	9.7%
32 Hendricks	4,766.8	4,928.7	5,294.7	5,565.5	6,003.1	6,628.6	7,508.1	13.3%
33 Henry	867.1	955.6	971.6	972.4	980.6	993.1	1,093.3	10.1%
34 Howard	1,926.5	2,013.5	2,025.5	2,020.8	2,035.5	2,093.5	2,248.3	7.4%
35 Huntington	787.1	802.2	826.2	852.3	905.9	964.8	1,016.5	5.4%
36 Jackson	1,030.2	1,040.2	1,041.8	1,028.8	1,044.2	1,129.3	1,185.1	4.9%
37 Jasper	780.9	785.7	799.4	825.0	853.7	894.5	957.0	7.0%
38 Jay	375.6	376.5	425.2	418.7	420.3	429.2	447.2	4.2%
39 Jefferson	630.8	633.8	632.4	636.4	639.8	658.9	714.9	8.5%
40 Jennings	469.0	475.6	510.0	527.3	555.5	560.4	605.6	8.1%
41 Johnson	3,818.2	3,945.7	4,120.1	4,335.5	4,675.5	5,071.2	5,957.7	17.5%
42 Knox	1,300.7	1,247.7	1,092.5	1,040.1	655.6	1,045.0	839.8	-19.6%
43 Kosciusko	1,904.5	1,965.3	2,041.6	2,106.6	2,201.8	2,299.8	2,584.8	12.4%
44 LaGrange	840.6	865.9	908.8	944.3	971.1	1,009.4	1,105.9	9.6%
45 Lake	12,926.9	12,645.5	12,613.0	12,877.1	13,321.2	13,976.2	15,295.3	9.4%
46 LaPorte	2,402.3	2,382.9	2,534.4	2,660.8	2,697.7	2,851.0	3,061.5	7.4%
47 Lawrence	939.7	964.5	1,013.5	1,053.7	1,097.9	1,152.8	1,258.1	9.1%
48 Madison	2,342.3	2,343.7	2,443.1	2,575.2	2,676.9	2,789.8	2,952.7	5.8%
49 Marion	16,842.9	17,471.5	18,279.4	19,136.2	20,025.0	21,453.4	23,993.1	11.8%
50 Marshall	995.6	1,006.7	1,058.9	1,096.2	1,148.9	1,201.7	1,347.1	12.1%

Table 15: Total Deductions & Abatements (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
51	Martin	183.2	184.9	190.1	195.3	198.9	208.3	228.8	9.9%
52	Miami	560.9	557.4	580.9	619.1	628.6	634.9	689.1	8.5%
53	Monroe	2,948.7	3,034.6	3,131.3	3,229.8	3,413.9	3,607.7	4,052.8	12.3%
54	Montgomery	846.8	858.3	910.3	939.5	958.7	996.7	1,090.5	9.4%
55	Morgan	1,705.2	1,795.2	1,868.3	2,312.4	2,453.8	2,499.2	2,852.9	14.1%
56	Newton	303.3	310.3	314.8	325.0	334.8	359.4	392.4	9.2%
57	Noble	1,044.0	1,071.9	1,103.3	1,144.9	1,206.8	1,318.2	1,436.2	9.0%
58	Ohio	125.1	125.3	130.0	137.8	144.6	151.4	168.1	11.0%
59	Orange	339.7	343.6	351.5	359.8	371.3	403.8	439.0	8.7%
60	Owen	406.8	413.1	428.2	440.2	477.2	507.0	576.1	13.6%
61	Parke	269.0	267.2	276.0	284.5	291.7	310.5	347.9	12.1%
62	Perry	342.6	343.9	352.7	365.9	367.7	382.2	427.5	11.8%
63	Pike	228.2	231.0	234.5	237.6	246.3	253.6	286.8	13.1%
64	Porter	5,107.0	5,277.9	5,395.6	5,559.1	5,849.0	6,173.4	6,778.4	9.8%
65	Posey	619.1	791.3	828.4	840.8	671.9	836.9	965.3	15.3%
66	Pulaski	251.7	250.1	253.0	258.0	262.8	278.6	290.1	4.1%
67	Putnam	750.9	770.4	780.0	784.9	780.7	778.2	841.7	8.2%
68	Randolph	690.8	625.0	598.7	583.5	603.5	612.1	1,126.2	84.0%
69	Ripley	638.7	644.8	662.1	670.9	721.9	740.4	760.1	2.7%
70	Rush	331.5	339.7	347.2	355.0	367.8	381.5	423.1	10.9%
71	St. Joseph	5,235.0	5,369.4	5,574.7	6,063.6	6,408.9	6,755.6	7,604.1	12.6%
72	Scott	440.2	447.3	434.9	460.0	480.6	490.7	536.9	9.4%
73	Shelby	971.7	990.9	1,035.9	1,109.4	1,145.2	1,250.1	1,346.1	7.7%
74	Spencer	434.0	436.7	446.1	452.4	483.4	495.1	532.4	7.5%
75	Starke	445.9	455.3	467.7	480.1	500.6	544.2	612.5	12.5%
76	Steuben	826.1	857.3	900.9	955.9	1,029.2	1,106.7	1,217.3	10.0%
77	Sullivan	292.1	290.3	295.5	297.5	305.0	324.1	344.1	6.2%
78	Switzerland	162.9	165.9	167.4	170.1	172.0	180.4	191.9	6.3%
79	Tippecanoe	3,364.3	3,601.8	3,743.8	3,889.0	3,989.6	4,122.3	4,405.7	6.9%
80	Tipton	426.9	423.7	425.1	423.5	430.0	442.6	465.6	5.2%
81	Union	135.8	136.6	137.8	140.8	146.4	149.8	159.0	6.2%
82	Vanderburgh	3,658.9	3,727.1	3,816.4	3,841.7	3,893.7	4,001.6	4,483.8	12.1%
83	Vermillion	268.4	270.6	272.0	275.0	295.3	317.9	347.0	9.2%
84	Vigo	1,873.6	1,873.1	1,868.8	1,904.2	1,956.2	1,978.3	2,079.0	5.1%
85	Wabash	639.5	646.9	662.3	681.5	714.6	754.1	802.4	6.4%
86	Warren	184.2	187.0	191.4	197.0	205.2	291.7	410.1	40.6%
87	Warrick	1,619.0	1,657.7	1,746.1	1,833.8	1,886.3	1,996.6	2,310.0	15.7%
88	Washington	513.9	535.8	527.9	559.5	566.8	593.2	633.7	6.8%
89	Wayne	1,242.9	1,250.9	1,260.9	1,264.5	1,301.4	1,341.1	1,412.8	5.3%
90	Wells	677.7	693.3	699.7	739.5	795.9	836.3	875.6	4.7%
91	White	652.7	652.5	715.8	664.3	662.4	744.8	1,003.9	34.8%
92	Whitley	901.0	908.3	930.0	961.7	1,061.9	1,119.7	1,228.2	9.7%
<b>Totals</b>		<b>148,323.0</b>	<b>152,266.6</b>	<b>157,826.3</b>	<b>164,900.5</b>	<b>172,109.2</b>	<b>182,996.3</b>	<b>203,068.3</b>	<b>11.0%</b>
		Median							9.4%
		Maximum: Randolph							84.0%
		Minimum: Knox							-19.6%



## **Table 16 to Table 18 Real Property Exemptions, Deductions & Abatements**

Tables 16 through 18 summarize all real property exemptions, deductions, and abatements over a seven-year period, from Pay 2017 to Pay 2023. Table 16 summarizes the totals for exemptions, deductions, and abatements combined. Table 17 summarizes the real property exemptions. Table 18 combines both real property deductions and abatements. These tables show the percentage increase/decrease from Pay 2022 to Pay 2023 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2022 to Pay 2023 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following real property deductions and abatements are included:

- Homestead Standard Deductions
- Supplemental Homestead Deductions
- Mortgage Deductions
- Real Property Rehabilitation & Economic Revitalization Abatements
- Over 65 Deductions
- Real Property Veterans Deductions
- Blind or Disabled Deductions
- Energy Systems Deductions
- Fertilizer and Pesticide Storages Deductions
- Model Residence Deductions
- Residence in Inventory Deductions
- Heritage Barn Deductions

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Exemptions, Deductions, &amp; Abatements – Real Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>2,156.5</b>		<b>2,386.0</b>	
<b>Median:</b>	<b>856.8</b>		<b>917.3</b>	
<b>Lowest:</b>	<b>159.1</b>	<b>Union</b>	<b>168.5</b>	<b>Union</b>
<b>Highest:</b>	<b>25,613.9</b>	<b>Marion</b>	<b>27,552.6</b>	<b>Marion</b>

<b>Total Exemptions – Real Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>243.6</b>		<b>256.4</b>	
<b>Median:</b>	<b>72.7</b>		<b>84.0</b>	
<b>Lowest:</b>	<b>8.4</b>	<b>Warren</b>	<b>9.0</b>	<b>Warren</b>
<b>Highest:</b>	<b>4,754.0</b>	<b>Marion</b>	<b>4,187.1</b>	<b>Marion</b>

<b>Total Deductions &amp; Abatements – Real Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>1,913.0</b>		<b>2,129.6</b>	
<b>Median:</b>	<b>761.7</b>		<b>822.5</b>	
<b>Lowest:</b>	<b>149.8</b>	<b>Union</b>	<b>158.4</b>	<b>Union</b>
<b>Highest:</b>	<b>20,860.0</b>	<b>Marion</b>	<b>23,365.5</b>	<b>Marion</b>

Table 16: Real Property Exemptions, Deductions, &amp; Abatements (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	793.1	817.7	832.8	852.8	876.4	901.0	950.7	5.5%
2	Allen	9,087.9	9,570.4	10,189.7	10,657.4	11,284.5	12,012.3	13,345.2	11.1%
3	Bartholomew	2,129.3	2,193.5	2,240.3	2,307.1	2,395.9	2,547.8	2,761.6	8.4%
4	Benton	155.0	162.0	169.1	180.0	195.3	211.6	240.2	13.5%
5	Blackford	236.8	240.7	244.2	247.4	254.6	258.6	293.2	13.4%
6	Boone	2,631.9	2,804.8	2,958.4	3,271.1	3,537.1	3,957.6	4,421.0	11.7%
7	Brown	472.5	491.6	510.8	530.9	560.7	607.8	665.0	9.4%
8	Carroll	462.1	477.1	487.6	500.0	520.1	539.8	589.6	9.2%
9	Cass	627.8	643.9	662.8	674.4	696.2	727.1	785.9	8.1%
10	Clark	3,006.0	3,161.0	3,367.7	3,601.4	3,765.2	4,055.5	4,610.2	13.7%
11	Clay	487.9	490.6	489.6	490.8	495.6	526.8	574.1	9.0%
12	Clinton	672.5	683.1	697.0	707.8	721.0	749.1	883.4	17.9%
13	Crawford	167.1	171.3	181.3	187.6	192.1	200.3	225.5	12.6%
14	Daviess	601.0	623.0	643.4	654.6	672.9	720.1	782.9	8.7%
15	Dearborn	1,294.4	1,301.9	1,368.1	1,411.2	1,496.3	1,509.9	1,607.2	6.4%
16	Decatur	636.2	655.6	659.9	681.1	714.1	760.4	853.6	12.3%
17	DeKalb	1,033.2	1,060.5	1,094.4	1,170.5	1,217.3	1,300.9	1,423.5	9.4%
18	Delaware	2,571.8	2,562.4	2,609.8	2,669.1	2,753.4	2,842.6	3,127.7	10.0%
19	Dubois	1,127.4	1,152.3	1,192.7	1,228.2	1,271.3	1,322.7	1,468.3	11.0%
20	Elkhart	4,244.6	4,385.8	4,634.8	4,910.6	5,213.1	5,482.5	5,997.9	9.4%
21	Fayette	421.6	420.8	427.5	439.3	453.8	472.1	518.3	9.8%
22	Floyd	2,178.7	2,233.1	2,342.3	2,439.8	2,490.8	2,558.3	2,792.1	9.1%
23	Fountain	329.7	333.8	339.4	356.6	372.4	397.8	443.3	11.4%
24	Franklin	580.7	593.6	608.9	631.5	647.1	671.3	750.0	11.7%
25	Fulton	409.8	417.2	421.8	438.3	464.6	481.1	519.8	8.1%
26	Gibson	774.0	792.6	812.7	835.7	865.7	902.4	1,002.7	11.1%
27	Grant	1,602.1	1,616.8	1,593.7	1,624.3	1,650.1	1,675.5	1,799.1	7.4%
28	Greene	600.7	611.5	621.7	636.6	657.5	664.1	695.4	4.7%
29	Hamilton	11,857.4	12,301.9	13,066.4	13,930.6	14,668.9	15,612.2	17,702.1	13.4%
30	Hancock	2,235.9	2,327.0	2,411.1	2,489.1	2,677.6	2,980.9	3,720.8	24.8%
31	Harrison	964.3	994.1	1,031.3	1,079.2	1,132.3	1,202.9	1,325.0	10.2%
32	Hendricks	5,037.6	5,207.6	5,599.7	5,840.0	6,246.3	6,846.2	7,788.0	13.8%
33	Henry	928.9	996.0	1,007.7	1,017.5	1,038.2	1,044.3	1,149.0	10.0%
34	Howard	1,836.3	1,863.0	1,923.6	1,995.7	2,072.2	2,190.3	2,397.1	9.4%
35	Huntington	954.8	971.9	994.1	1,015.5	1,067.9	1,117.7	1,212.5	8.5%
36	Jackson	972.4	1,007.9	1,029.0	1,043.6	1,067.3	1,099.6	1,178.9	7.2%
37	Jasper	819.7	835.4	857.5	884.5	912.6	954.6	1,025.9	7.5%
38	Jay	363.2	375.7	381.5	385.8	394.9	413.4	454.4	9.9%
39	Jefferson	716.5	726.1	729.6	734.2	740.0	753.0	813.0	8.0%
40	Jennings	496.7	500.9	529.2	540.7	551.2	562.6	619.1	10.0%
41	Johnson	4,051.5	4,179.6	4,331.7	4,558.7	4,901.3	5,316.3	6,229.4	17.2%
42	Knox	728.3	730.5	741.2	730.4	734.2	730.8	805.0	10.1%
43	Kosciusko	2,063.8	2,134.3	2,229.4	2,296.3	2,393.0	2,502.2	2,810.1	12.3%
44	LaGrange	891.0	911.9	956.1	993.1	1,018.0	1,061.7	1,166.7	9.9%
45	Lake	13,005.9	13,316.1	13,692.9	14,240.4	14,865.5	15,675.9	17,084.3	9.0%
46	LaPorte	2,543.5	2,504.8	2,643.0	2,871.7	2,951.7	3,055.9	3,276.0	7.2%
47	Lawrence	1,000.1	1,017.5	1,059.7	1,080.8	1,124.1	1,185.4	1,309.5	10.5%
48	Madison	2,567.9	2,562.6	2,637.7	2,765.0	2,870.0	2,968.6	3,185.3	7.3%

49	Marion	19,864.6	20,535.6	21,324.6	22,171.0	24,147.5	25,613.9	27,552.6	7.6%
50	Marshall	1,136.2	1,154.0	1,220.9	1,260.9	1,311.3	1,362.8	1,522.6	11.7%
51	Martin	198.3	200.2	205.9	212.6	217.2	227.9	250.4	9.9%
52	Miami	597.6	593.3	618.5	650.0	661.9	670.4	734.8	9.6%
53	Monroe	3,298.8	3,412.8	3,517.3	3,612.0	3,799.6	4,004.3	4,453.4	11.2%
54	Montgomery	929.6	932.3	974.5	1,014.9	1,046.8	1,075.5	1,187.7	10.4%
55	Morgan	1,850.0	1,914.3	1,996.9	2,098.6	2,213.7	2,311.8	2,683.2	16.1%
56	Newton	309.7	317.4	323.2	333.1	342.8	368.2	402.6	9.4%
57	Noble	1,115.3	1,144.8	1,185.6	1,231.5	1,303.3	1,432.6	1,559.7	8.9%
58	Ohio	134.7	135.8	142.5	150.0	156.8	164.5	183.1	11.3%
59	Orange	368.6	374.9	384.5	391.5	404.9	434.1	470.8	8.4%
60	Owen	436.8	442.5	455.5	470.0	502.4	528.7	600.7	13.6%
61	Parke	288.4	287.6	295.5	302.9	309.7	328.2	370.2	12.8%
62	Perry	353.2	352.3	359.2	367.7	377.1	396.0	445.4	12.5%
63	Pike	249.5	252.3	255.5	258.2	266.9	274.1	311.2	13.6%
64	Porter	5,395.6	5,548.0	5,647.6	5,821.4	6,152.1	6,496.6	7,158.4	10.2%
65	Posey	632.5	640.8	657.1	675.3	702.5	735.8	804.3	9.3%
66	Pulaski	261.6	266.9	271.1	276.3	282.4	298.2	312.2	4.7%
67	Putnam	800.8	815.1	837.3	853.6	861.8	877.7	941.8	7.3%
68	Randolph	450.4	458.9	467.6	472.6	489.8	503.4	542.3	7.7%
69	Ripley	686.1	694.5	714.4	723.2	775.2	793.3	820.5	3.4%
70	Rush	337.4	346.8	352.0	360.7	373.9	389.7	434.0	11.4%
71	St. Joseph	6,269.6	6,461.8	6,879.3	7,005.5	7,321.6	7,697.0	8,838.2	14.8%
72	Scott	435.5	442.7	445.1	458.0	478.3	487.3	529.9	8.7%
73	Shelby	966.2	985.6	1,023.8	1,086.7	1,124.9	1,207.5	1,312.3	8.7%
74	Spencer	504.5	503.2	513.4	518.4	540.3	554.3	596.9	7.7%
75	Starke	460.8	471.4	483.2	494.9	514.6	558.6	629.5	12.7%
76	Steuben	908.6	931.3	971.7	1,029.3	1,093.0	1,178.7	1,300.3	10.3%
77	Sullivan	309.4	310.3	317.3	318.7	325.0	342.3	365.9	6.9%
78	Switzerland	173.4	176.0	177.7	180.1	181.8	190.2	202.2	6.3%
79	Tippecanoe	3,681.6	3,781.9	3,918.8	4,081.0	4,264.1	4,551.7	4,927.1	8.2%
80	Tipton	390.0	397.9	411.7	418.8	435.4	453.1	487.8	7.7%
81	Union	139.6	142.4	144.8	148.4	154.4	159.1	168.5	5.9%
82	Vanderburgh	4,252.5	4,310.8	4,379.6	4,410.3	4,556.3	4,613.5	5,099.0	10.5%
83	Vermillion	292.9	296.5	298.9	302.3	323.9	337.2	362.6	7.5%
84	Vigo	2,132.2	2,166.1	2,264.2	2,275.6	2,294.9	2,402.6	2,547.4	6.0%
85	Wabash	730.5	733.9	750.0	765.0	800.4	835.8	892.4	6.8%
86	Warren	184.0	186.8	192.4	198.3	207.1	214.4	235.0	9.6%
87	Warrick	1,737.3	1,786.5	1,868.2	1,991.4	2,059.1	2,200.1	2,694.6	22.5%
88	Washington	534.8	553.7	543.5	563.9	582.3	604.4	654.4	8.3%
89	Wayne	1,524.7	1,526.6	1,530.1	1,543.5	1,561.0	1,580.5	1,678.2	6.2%
90	Wells	689.8	708.8	729.0	759.6	787.9	831.8	892.7	7.3%
91	White	559.2	578.3	596.1	613.6	633.2	683.4	753.5	10.3%
92	Whitley	906.6	921.4	950.2	984.1	1,039.2	1,097.7	1,218.7	11.0%
<b>Totals</b>		<b>160,851.1</b>	<b>165,329.0</b>	<b>171,851.3</b>	<b>178,684.5</b>	<b>187,840.8</b>	<b>198,400.3</b>	<b>219,508.5</b>	<b>10.6%</b>
Median									9.6%
Maximum: Hancock									24.8%
Minimum: Ripley									3.4%

Table 17: Real Property Exemptions (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1	Adams	78.8	83.0	84.5	85.5	84.0	80.4	88.1	9.5%
2	Allen	1,110.1	1,152.5	1,206.3	1,210.3	1,232.3	1,327.7	1,432.1	7.9%
3	Bartholomew	257.3	248.6	247.7	247.3	245.9	246.3	262.4	6.5%
4	Benton	8.9	9.8	10.6	11.1	11.0	11.5	13.4	16.7%
5	Blackford	20.7	19.4	20.4	19.6	19.1	18.7	22.5	20.3%
6	Boone	214.9	210.0	227.7	245.2	250.1	287.5	320.3	11.4%
7	Brown	41.2	41.7	42.1	42.6	41.9	44.0	47.3	7.6%
8	Carroll	39.6	39.7	40.7	40.8	43.4	41.9	45.8	9.3%
9	Cass	60.9	61.9	63.3	65.4	63.6	66.8	72.0	7.9%
10	Clark	242.3	242.7	252.2	258.0	267.6	263.0	280.2	6.5%
11	Clay	40.2	43.9	41.6	40.8	38.1	40.3	43.0	6.7%
12	Clinton	91.1	88.4	91.3	93.0	95.0	97.2	122.8	26.3%
13	Crawford	13.5	13.5	13.2	14.0	14.1	13.9	16.5	19.0%
14	Daviess	42.1	41.3	46.6	46.3	47.2	47.6	55.7	17.1%
15	Dearborn	89.3	91.7	92.1	90.8	93.6	87.8	91.3	4.0%
16	Decatur	63.2	68.1	69.0	72.7	73.1	76.8	99.9	30.1%
17	DeKalb	97.9	98.1	99.4	98.0	100.0	101.7	110.0	8.1%
18	Delaware	764.7	745.9	748.3	779.8	806.4	769.7	891.7	15.9%
19	Dubois	122.5	121.9	121.7	129.1	132.0	140.4	161.9	15.3%
20	Elkhart	559.6	563.7	595.4	627.3	670.9	667.2	727.5	9.0%
21	Fayette	54.6	53.7	52.5	51.9	49.9	45.2	46.8	3.6%
22	Floyd	224.5	236.2	231.0	234.8	231.2	216.9	225.8	4.1%
23	Fountain	22.6	22.3	22.5	23.6	22.0	22.9	27.4	19.7%
24	Franklin	52.3	52.9	48.8	53.0	50.6	52.0	56.3	8.2%
25	Fulton	26.1	25.8	26.4	26.6	26.7	27.9	30.5	9.3%
26	Gibson	88.2	88.3	91.5	91.1	98.7	96.4	103.7	7.6%
27	Grant	484.1	496.1	456.4	453.1	452.2	448.0	479.8	7.1%
28	Greene	42.7	42.6	42.1	44.8	42.4	41.2	45.0	9.4%
29	Hamilton	917.3	930.2	973.9	1,009.7	1,040.2	1,045.5	1,160.2	11.0%
30	Hancock	118.1	118.9	120.9	118.6	119.5	126.4	132.0	4.5%
31	Harrison	68.9	69.3	69.9	71.4	78.3	76.7	88.4	15.2%
32	Hendricks	330.9	336.9	359.9	350.1	366.9	372.0	404.1	8.6%
33	Henry	75.2	71.9	72.5	71.7	76.1	64.0	72.6	13.4%
34	Howard	227.4	223.8	232.7	234.3	229.2	236.9	244.2	3.1%
35	Huntington	187.8	187.1	188.8	186.2	189.9	189.2	200.9	6.2%
36	Jackson	112.0	116.1	118.0	124.4	136.8	134.2	139.1	3.7%
37	Jasper	73.1	73.0	75.2	76.4	75.5	72.6	82.4	13.5%
38	Jay	31.3	28.9	29.1	28.6	27.1	25.6	31.1	21.2%
39	Jefferson	100.0	100.6	102.6	102.7	101.2	100.0	104.0	4.1%
40	Jennings	36.5	36.5	36.8	37.4	37.0	35.4	37.4	5.7%
41	Johnson	314.2	310.5	276.9	274.8	283.1	302.0	327.6	8.5%
42	Knox	77.8	80.4	85.1	83.8	83.9	72.9	85.6	17.4%
43	Kosciusko	243.7	257.6	267.2	268.4	263.3	259.2	276.3	6.6%
44	LaGrange	65.1	65.0	66.8	67.4	62.9	63.7	70.1	10.0%
45	Lake	1,651.9	1,679.3	1,710.1	1,751.2	1,785.6	1,807.7	1,927.8	6.6%
46	LaPorte	221.7	191.2	224.3	323.1	317.5	315.0	335.5	6.5%
47	Lawrence	114.9	115.2	120.1	117.7	117.7	120.9	132.6	9.7%
48	Madison	393.3	374.7	375.7	375.4	389.2	373.2	389.6	4.4%
49	Marion	3,517.0	3,628.3	3,637.8	3,570.8	4,701.8	4,754.0	4,187.1	-11.9%
50	Marshall	177.0	180.2	198.8	201.1	208.0	209.3	221.4	5.8%

Table 17: Real Property Exemptions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	17.2	17.0	17.3	18.5	19.0	20.6	22.5	9.3%
52	Miami	46.2	45.9	47.1	47.2	51.1	50.7	64.5	27.4%
53	Monroe	411.0	428.6	441.2	440.1	441.0	450.3	490.3	8.9%
54	Montgomery	127.0	125.5	127.3	126.5	132.6	130.9	141.3	7.9%
55	Morgan	152.8	150.0	167.7	163.9	153.8	153.4	167.8	9.4%
56	Newton	13.1	13.0	13.7	13.5	13.3	12.8	13.9	9.2%
57	Noble	116.2	118.6	123.1	127.8	133.5	139.7	148.9	6.6%
58	Ohio	9.8	10.7	12.7	12.5	12.4	13.3	15.2	14.5%
59	Orange	33.2	35.1	36.3	35.9	36.1	36.5	40.1	9.8%
60	Owen	30.6	30.4	30.1	30.6	31.0	30.7	34.2	11.5%
61	Parke	21.4	21.5	22.0	21.7	22.2	22.4	23.7	5.7%
62	Perry	29.1	27.7	28.8	28.6	29.8	30.5	31.6	3.6%
63	Pike	22.5	22.3	21.9	21.5	21.4	21.7	25.5	18.0%
64	Porter	449.2	479.7	474.7	473.1	476.0	484.2	499.8	3.2%
65	Posey	29.8	29.7	29.4	29.9	30.8	30.4	32.0	5.2%
66	Pulaski	19.0	19.7	21.5	21.3	22.0	21.7	23.6	8.8%
67	Putnam	114.9	112.4	120.6	125.2	123.4	123.6	121.6	-1.7%
68	Randolph	40.4	41.7	40.7	39.7	41.4	41.0	43.4	5.8%
69	Ripley	54.9	55.9	58.4	58.3	59.2	58.6	64.1	9.3%
70	Rush	22.7	24.5	23.8	24.2	23.5	22.9	25.0	9.3%
71	St. Joseph	1,125.1	1,162.4	1,348.9	1,179.3	1,246.5	1,252.4	1,505.9	20.2%
72	Scott	37.2	37.9	37.5	37.0	41.8	42.0	45.3	7.9%
73	Shelby	51.7	52.3	50.8	50.7	49.4	49.6	60.3	21.6%
74	Spencer	71.4	67.2	67.8	66.5	66.3	65.9	69.1	4.9%
75	Starke	18.1	18.4	17.8	17.7	17.8	19.0	20.6	8.5%
76	Steuben	97.1	95.0	94.7	93.8	94.5	110.3	119.8	8.6%
77	Sullivan	25.5	24.4	24.9	24.2	23.0	22.9	24.0	4.9%
78	Switzerland	10.7	10.3	10.5	10.2	9.9	9.9	10.5	5.6%
79	Tippecanoe	560.9	572.3	595.2	621.1	637.4	707.6	744.4	5.2%
80	Tipton	39.9	37.4	37.6	37.5	36.9	36.7	38.7	5.4%
81	Union	9.2	9.1	9.0	9.0	9.2	9.3	10.1	8.8%
82	Vanderburgh	652.7	641.2	633.3	639.2	689.0	669.9	699.2	4.4%
83	Vermillion	31.9	31.3	31.6	31.3	32.7	31.7	33.3	5.1%
84	Vigo	340.8	355.5	417.3	389.1	379.2	446.8	492.4	10.2%
85	Wabash	98.7	98.2	98.0	97.2	103.1	103.7	112.5	8.4%
86	Warren	8.0	8.1	8.3	8.5	8.5	8.4	9.0	7.7%
87	Warrick	158.9	159.6	177.1	218.4	223.5	248.3	417.1	68.0%
88	Washington	37.4	37.3	37.0	36.8	36.5	35.9	38.2	6.5%
89	Wayne	338.0	335.2	343.7	341.1	338.7	335.3	359.3	7.2%
90	Wells	59.8	58.6	63.0	62.2	60.6	62.6	68.0	8.6%
91	White	49.2	49.1	53.7	48.9	47.7	49.3	53.0	7.5%
92	Whitley	56.6	56.3	57.2	55.7	54.9	57.3	56.4	-1.6%
<b>Totals</b>		<b>19,648.6</b>	<b>19,906.1</b>	<b>20,501.6</b>	<b>20,577.1</b>	<b>22,074.1</b>	<b>22,407.7</b>	<b>23,585.9</b>	<b>5.3%</b>
		Median							8.3%
		Maximum: Warrick							68.0%
		Minimum: Marion							-11.9%

Table 18: Real Property Deductions &amp; Abatements (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	714.3	734.7	748.4	767.2	792.4	820.6	862.6	5.1%
2 Allen	7,977.8	8,417.9	8,983.3	9,447.1	10,052.2	10,684.6	11,913.2	11.5%
3 Bartholomew	1,872.0	1,944.9	1,992.6	2,059.8	2,150.0	2,301.6	2,499.3	8.6%
4 Benton	146.0	152.2	158.5	168.9	184.3	200.1	226.8	13.3%
5 Blackford	216.2	221.3	223.7	227.9	235.6	239.9	270.7	12.8%
6 Boone	2,417.0	2,594.8	2,730.7	3,026.0	3,287.0	3,670.1	4,100.8	11.7%
7 Brown	431.3	449.9	468.7	488.2	518.8	563.8	617.6	9.6%
8 Carroll	422.4	437.4	447.0	459.3	476.7	497.9	543.8	9.2%
9 Cass	567.0	582.0	599.5	609.0	632.6	660.4	713.9	8.1%
10 Clark	2,763.7	2,918.4	3,115.5	3,343.4	3,497.6	3,792.4	4,330.1	14.2%
11 Clay	447.7	446.8	448.0	449.9	457.4	486.4	531.1	9.2%
12 Clinton	581.4	594.8	605.8	614.8	626.0	651.9	760.7	16.7%
13 Crawford	153.5	157.8	168.0	173.7	178.0	186.4	209.0	12.1%
14 Daviess	558.9	581.7	596.7	608.2	625.7	672.5	727.2	8.1%
15 Dearborn	1,205.1	1,210.2	1,276.0	1,320.4	1,402.7	1,422.2	1,515.9	6.6%
16 Decatur	573.0	587.5	591.0	608.4	641.0	683.5	753.7	10.3%
17 DeKalb	935.3	962.4	995.0	1,072.5	1,117.3	1,199.2	1,313.5	9.5%
18 Delaware	1,807.1	1,816.5	1,861.5	1,889.2	1,947.0	2,073.0	2,236.1	7.9%
19 Dubois	1,004.9	1,030.4	1,070.9	1,099.0	1,139.4	1,182.4	1,306.4	10.5%
20 Elkhart	3,684.9	3,822.1	4,039.4	4,283.3	4,542.3	4,815.3	5,270.4	9.5%
21 Fayette	367.0	367.2	375.1	387.4	403.9	426.9	471.4	10.4%
22 Floyd	1,954.2	1,996.9	2,111.4	2,204.9	2,259.7	2,341.4	2,566.3	9.6%
23 Fountain	307.1	311.5	316.8	333.0	350.4	374.9	415.9	10.9%
24 Franklin	528.4	540.7	560.1	578.5	596.5	619.2	693.7	12.0%
25 Fulton	383.7	391.4	395.4	411.7	437.9	453.1	489.3	8.0%
26 Gibson	685.8	704.3	721.1	744.6	767.0	806.0	898.9	11.5%
27 Grant	1,117.9	1,120.7	1,137.3	1,171.3	1,198.0	1,227.5	1,319.3	7.5%
28 Greene	558.1	568.9	579.7	591.8	615.2	622.9	650.3	4.4%
29 Hamilton	10,940.1	11,371.6	12,092.5	12,920.9	13,628.7	14,566.7	16,541.8	13.6%
30 Hancock	2,117.8	2,208.1	2,290.3	2,370.5	2,558.1	2,854.6	3,588.8	25.7%
31 Harrison	895.4	924.8	961.5	1,007.9	1,054.0	1,126.2	1,236.6	9.8%
32 Hendricks	4,706.7	4,870.7	5,239.8	5,489.9	5,879.4	6,474.2	7,383.9	14.1%
33 Henry	853.7	924.1	935.1	945.8	962.1	980.3	1,076.4	9.8%
34 Howard	1,608.9	1,639.2	1,690.9	1,761.4	1,842.9	1,953.4	2,152.8	10.2%
35 Huntington	767.0	784.8	805.2	829.3	878.0	928.5	1,011.6	8.9%
36 Jackson	860.4	891.8	911.1	919.3	930.5	965.4	1,039.8	7.7%
37 Jasper	746.6	762.4	782.4	808.1	837.2	882.0	943.5	7.0%
38 Jay	331.9	346.7	352.5	357.2	367.7	387.8	423.3	9.2%
39 Jefferson	616.5	625.5	627.0	631.6	638.7	653.0	709.0	8.6%
40 Jennings	460.2	464.4	492.5	503.2	514.2	527.2	581.7	10.3%
41 Johnson	3,737.3	3,869.1	4,054.8	4,283.9	4,618.2	5,014.3	5,901.8	17.7%
42 Knox	650.5	650.1	656.1	646.7	650.3	657.9	719.4	9.3%
43 Kosciusko	1,820.1	1,876.8	1,962.2	2,028.0	2,129.8	2,243.0	2,533.7	13.0%
44 LaGrange	825.9	846.9	889.3	925.7	955.1	998.0	1,096.7	9.9%
45 Lake	11,354.0	11,636.8	11,982.8	12,489.2	13,080.0	13,868.3	15,156.5	9.3%
46 LaPorte	2,321.8	2,313.6	2,418.7	2,548.6	2,634.2	2,741.0	2,940.6	7.3%
47 Lawrence	885.2	902.3	939.5	963.1	1,006.4	1,064.5	1,176.8	10.6%
48 Madison	2,174.6	2,187.9	2,261.9	2,389.6	2,480.8	2,595.4	2,795.7	7.7%
49 Marion	16,347.5	16,907.4	17,686.9	18,600.2	19,445.7	20,860.0	23,365.5	12.0%
50 Marshall	959.2	973.8	1,022.1	1,059.9	1,103.3	1,153.5	1,301.2	12.8%

Table 18: Real Property Deductions & Abatements (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<b>% Change 2022-2023</b>	
51	Martin	181.1	183.2	188.6	194.1	198.2	207.3	228.0	9.9%
52	Miami	551.4	547.4	571.3	602.8	610.8	619.8	670.2	8.1%
53	Monroe	2,887.7	2,984.1	3,076.1	3,171.9	3,358.6	3,554.0	3,963.1	11.5%
54	Montgomery	802.6	806.8	847.2	888.4	914.2	944.6	1,046.4	10.8%
55	Morgan	1,697.2	1,764.3	1,829.2	1,934.7	2,059.9	2,158.4	2,515.4	16.5%
56	Newton	296.5	304.4	309.6	319.6	329.5	355.5	388.7	9.4%
57	Noble	999.1	1,026.2	1,062.5	1,103.6	1,169.8	1,292.9	1,410.7	9.1%
58	Ohio	125.0	125.1	129.8	137.5	144.4	151.2	167.9	11.0%
59	Orange	335.4	339.8	348.2	355.6	368.8	397.6	430.6	8.3%
60	Owen	406.2	412.1	425.5	439.4	471.5	498.1	566.5	13.7%
61	Parke	267.0	266.1	273.4	281.2	287.5	305.8	346.5	13.3%
62	Perry	324.1	324.6	330.4	339.1	347.3	365.5	413.8	13.2%
63	Pike	227.0	230.0	233.6	236.7	245.4	252.4	285.7	13.2%
64	Porter	4,946.4	5,068.3	5,172.9	5,348.3	5,676.1	6,012.4	6,658.7	10.7%
65	Posey	602.7	611.1	627.7	645.4	671.7	705.4	772.3	9.5%
66	Pulaski	242.6	247.3	249.6	255.0	260.4	276.4	288.6	4.4%
67	Putnam	685.9	702.7	716.8	728.5	738.5	754.1	820.3	8.8%
68	Randolph	410.0	417.3	427.0	433.0	448.4	462.4	498.9	7.9%
69	Ripley	631.2	638.6	655.9	664.9	716.0	734.7	756.4	3.0%
70	Rush	314.7	322.3	328.2	336.5	350.4	366.8	409.0	11.5%
71	St. Joseph	5,144.5	5,299.4	5,530.3	5,826.2	6,075.2	6,444.7	7,332.3	13.8%
72	Scott	398.3	404.8	407.6	421.1	436.5	445.3	484.6	8.8%
73	Shelby	914.5	933.3	973.0	1,035.9	1,075.4	1,157.9	1,252.0	8.1%
74	Spencer	433.1	436.0	445.7	451.9	474.0	488.4	527.8	8.1%
75	Starke	442.8	453.0	465.5	477.2	496.8	539.7	608.9	12.8%
76	Steuben	811.5	836.4	877.0	935.4	998.6	1,068.3	1,180.5	10.5%
77	Sullivan	283.9	285.9	292.5	294.5	302.0	319.4	341.9	7.1%
78	Switzerland	162.7	165.7	167.2	169.8	171.9	180.3	191.8	6.4%
79	Tippecanoe	3,120.7	3,209.6	3,323.6	3,459.9	3,626.7	3,844.1	4,182.7	8.8%
80	Tipton	350.1	360.5	374.1	381.3	398.5	416.4	449.1	7.9%
81	Union	130.4	133.3	135.8	139.4	145.2	149.8	158.4	5.8%
82	Vanderburgh	3,599.8	3,669.6	3,746.3	3,771.1	3,867.3	3,943.5	4,399.8	11.6%
83	Vermillion	261.0	265.2	267.3	270.9	291.3	305.5	329.3	7.8%
84	Vigo	1,791.5	1,810.7	1,846.9	1,886.4	1,915.7	1,955.8	2,055.1	5.1%
85	Wabash	631.8	635.7	652.0	667.8	697.3	732.1	779.9	6.5%
86	Warren	176.0	178.8	184.1	189.8	198.6	206.0	226.0	9.7%
87	Warrick	1,578.4	1,627.0	1,691.1	1,773.0	1,835.6	1,951.8	2,277.4	16.7%
88	Washington	497.4	516.4	506.5	527.0	545.8	568.5	616.1	8.4%
89	Wayne	1,186.7	1,191.4	1,186.4	1,202.4	1,222.2	1,245.2	1,318.9	5.9%
90	Wells	630.0	650.1	666.0	697.4	727.3	769.2	824.8	7.2%
91	White	510.0	529.2	542.3	564.7	585.5	634.0	700.5	10.5%
92	Whitley	850.0	865.1	893.0	928.4	984.3	1,040.4	1,162.3	11.7%
<b>Totals</b>		<b>141,202.4</b>	<b>145,422.8</b>	<b>151,349.7</b>	<b>158,107.3</b>	<b>165,766.7</b>	<b>175,992.5</b>	<b>195,922.6</b>	<b>11.3%</b>
		Median							9.6%
		Maximum: Hancock							25.7%
		Minimum: Ripley							3.0%



## **Table 19**

### **Homestead Standard Deduction**

### **Real Property**

**Code:** IC 6-1.1-12-37

**Summary:** An individual may receive a deduction from the assessed value of the individual's principal place of residence, consisting of a dwelling and the real estate not exceeding one acre that immediately surrounds the:

1. Real property residential improvements, including a house or garage;
2. Mobile home not assessed as real property; or
3. Manufactured home not assessed as real property.

The deduction from assessed value may be claimed by an individual who:

1. owns the residence;
2. is buying the residence under contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence; or
3. is entitled to occupy the residence as tenant-stockholder of a cooperative housing cooperation.

**Amount:** For assessment dates before January 1, 2023, the amount of the deduction is the lesser of:

1. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
2. \$45,000.

For assessment dates after December 31, 2022, the amount of the deduction is the lesser of:

1. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
2. \$48,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Comments:** Beginning with Pay 2025, the definition of "homestead" is amended to include the individual's principal place of residence, consisting of a dwelling including a single garage and up to one acre of land immediately surrounding the dwelling. The definition of "homestead" is amended to also include: (i) any number of decks, patios, gazebos, or pools; (ii) one

additional building that is not part of the dwelling if the building is predominantly used for residential purposes; and (iii) one additional residential yard structure other than a deck, patio, gazebo, or pool.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Homestead Standard Deductions – Real Property – (in Millions)</b>				
	<u><b>Pay 2022</b></u>		<u><b>Pay 2023</b></u>	
<b>Average:</b>	<b>853.3</b>		<b>872.9</b>	
<b>Median:</b>	<b>413.4</b>		<b>423.4</b>	
<b>Lowest:</b>	<b>80.1</b>	<b>Ohio</b>	<b>82.2</b>	<b>Ohio</b>
<b>Highest:</b>	<b>9,179.0</b>	<b>Marion</b>	<b>9,377.1</b>	<b>Marion</b>

Table 19: Real Property Homestead Standard Deductions (in Millions)

<b>County</b>		<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>% Change 2022-2023</b>
1	Adams	401.8	405.8	409.6	414.6	418.3	423.1	428.8	1.3%
2	Allen	4,041.9	4,119.7	4,215.6	4,292.3	4,408.2	4,490.8	4,600.9	2.5%
3	Bartholomew	924.7	936.1	947.7	961.8	971.7	992.2	1,006.6	1.4%
4	Benton	96.0	98.9	101.9	106.4	110.4	114.5	118.0	3.1%
5	Blackford	139.5	142.0	142.5	145.1	148.1	150.1	159.2	6.1%
6	Boone	832.1	853.0	868.3	887.5	913.0	942.0	964.0	2.3%
7	Brown	218.9	223.1	227.5	231.9	235.6	241.5	242.5	0.4%
8	Carroll	252.6	258.0	259.3	264.0	269.5	273.9	281.3	2.7%
9	Cass	368.5	372.5	380.3	385.1	391.6	403.6	418.0	3.6%
10	Clark	1,391.9	1,418.2	1,467.9	1,508.8	1,517.6	1,559.9	1,600.2	2.6%
11	Clay	281.9	281.2	281.3	281.5	286.2	295.0	307.9	4.4%
12	Clinton	352.0	356.1	359.7	362.4	364.4	367.7	395.8	7.6%
13	Crawford	101.0	103.3	108.4	110.8	112.9	116.8	126.7	8.5%
14	Daviess	326.1	332.9	338.4	342.1	346.1	358.9	368.9	2.8%
15	Dearborn	650.6	657.3	667.9	674.9	684.7	694.9	704.4	1.4%
16	Decatur	308.0	311.9	316.0	322.0	329.4	335.0	341.4	1.9%
17	DeKalb	518.3	526.6	536.1	547.4	557.9	570.1	580.0	1.7%
18	Delaware	1,078.4	1,078.0	1,088.3	1,094.7	1,109.7	1,139.9	1,168.7	2.5%
19	Dubois	543.0	547.8	556.1	562.4	569.9	575.7	587.4	2.0%
20	Elkhart	1,995.4	2,022.6	2,065.2	2,105.7	2,144.0	2,181.3	2,214.0	1.5%
21	Fayette	240.4	239.2	243.6	249.1	254.8	264.7	279.0	5.4%
22	Floyd	948.1	964.2	979.3	995.5	1,007.2	1,023.6	1,048.7	2.4%
23	Fountain	201.9	203.3	204.8	211.2	216.1	222.8	227.7	2.2%
24	Franklin	288.2	292.4	294.1	299.1	302.9	306.6	313.7	2.3%
25	Fulton	230.3	232.4	234.5	238.2	245.1	249.2	254.2	2.0%
26	Gibson	403.0	408.2	413.3	420.3	424.1	432.3	445.4	3.0%
27	Grant	669.3	673.2	677.2	685.3	691.1	700.8	722.6	3.1%
28	Greene	348.1	353.9	356.7	360.8	368.6	372.0	382.8	2.9%
29	Hamilton	3,969.9	4,065.7	4,168.5	4,281.5	4,390.6	4,513.8	4,632.5	2.6%
30	Hancock	1,000.7	1,025.2	1,040.8	1,064.4	1,099.0	1,128.6	1,167.6	3.5%
31	Harrison	495.5	504.4	513.0	519.2	528.2	535.5	546.3	2.0%
32	Hendricks	2,024.7	2,067.6	2,118.9	2,161.0	2,207.4	2,260.0	2,309.8	2.2%
33	Henry	536.8	544.0	547.1	553.4	561.0	570.4	592.7	3.9%
34	Howard	936.2	946.8	958.6	976.5	995.4	1,018.7	1,059.0	4.0%
35	Huntington	440.7	445.5	452.0	458.6	471.9	484.0	495.8	2.5%
36	Jackson	496.2	506.7	512.9	515.7	520.9	530.3	538.8	1.6%
37	Jasper	395.4	399.2	405.0	411.7	418.6	427.0	432.9	1.4%
38	Jay	215.9	219.2	221.9	224.3	226.4	232.8	241.0	3.5%
39	Jefferson	364.6	366.6	366.3	367.2	368.1	371.0	381.6	2.8%
40	Jennings	292.2	293.2	296.6	300.3	301.3	303.5	316.7	4.3%
41	Johnson	1,785.8	1,822.3	1,861.7	1,901.4	1,945.4	1,981.4	2,031.0	2.5%
42	Knox	364.8	366.4	369.4	367.0	370.9	372.9	391.8	5.1%
43	Kosciusko	913.7	928.2	945.1	955.9	971.9	987.1	1,000.8	1.4%
44	LaGrange	410.1	416.3	425.9	431.4	435.0	439.4	442.3	0.7%
45	Lake	5,585.1	5,605.1	5,666.3	5,750.5	5,817.6	5,921.6	6,035.3	1.9%
46	LaPorte	1,282.8	1,275.4	1,302.0	1,324.2	1,334.4	1,350.3	1,369.5	1.4%
47	Lawrence	532.8	540.9	552.4	561.9	573.6	589.1	609.5	3.5%
48	Madison	1,349.7	1,354.1	1,363.6	1,398.7	1,421.3	1,456.0	1,500.9	3.1%
49	Marion	8,326.4	8,476.9	8,611.5	8,745.2	8,901.6	9,179.0	9,377.1	2.2%
50	Marshall	536.1	540.8	550.7	558.0	566.6	572.2	585.2	2.3%

Table 19: Real Property Homestead Standard Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023	
51	Martin	110.9	112.1	113.5	115.3	116.8	119.2	123.3	3.4%
52	Miami	338.3	336.7	344.8	354.9	358.7	362.4	377.0	4.0%
53	Monroe	1,272.0	1,291.0	1,300.9	1,308.2	1,323.6	1,336.2	1,343.8	0.6%
54	Montgomery	463.4	459.2	470.2	480.3	488.8	496.9	507.4	2.1%
55	Morgan	877.1	889.6	903.3	919.4	938.3	957.9	976.6	2.0%
56	Newton	176.7	179.6	183.6	186.7	188.2	195.5	202.2	3.4%
57	Noble	554.8	562.2	571.6	581.5	593.9	608.4	614.5	1.0%
58	Ohio	74.1	74.3	75.8	77.8	79.3	80.1	82.2	2.6%
59	Orange	205.5	211.3	213.9	218.5	223.5	229.5	236.8	3.2%
60	Owen	248.7	251.7	258.7	263.7	273.4	280.1	290.7	3.8%
61	Parke	166.3	165.6	169.9	172.6	173.3	181.5	191.0	5.2%
62	Perry	203.2	203.9	206.4	209.5	211.7	219.4	230.8	5.2%
63	Pike	145.4	146.7	147.9	149.2	152.5	153.8	161.7	5.2%
64	Porter	2,125.8	2,150.5	2,178.9	2,207.0	2,236.6	2,272.5	2,293.0	0.9%
65	Posey	339.8	341.5	345.3	348.9	351.5	354.4	359.8	1.5%
66	Pulaski	151.5	153.1	154.2	157.3	159.5	162.6	164.2	1.0%
67	Putnam	398.2	401.7	407.4	414.5	420.2	427.7	444.5	3.9%
68	Randolph	272.7	276.5	280.9	282.7	288.3	293.1	302.8	3.3%
69	Ripley	349.9	354.4	358.7	362.6	366.6	372.0	372.9	0.2%
70	Rush	194.1	196.6	198.2	201.3	203.6	207.4	213.7	3.0%
71	St. Joseph	2,837.0	2,871.2	2,910.8	2,981.7	3,031.3	3,087.7	3,149.0	2.0%
72	Scott	239.3	241.4	242.8	248.0	252.7	255.9	263.7	3.1%
73	Shelby	509.9	514.8	519.6	531.6	539.8	546.4	556.0	1.8%
74	Spencer	253.8	255.9	262.2	263.4	267.5	272.9	279.4	2.4%
75	Starke	280.1	284.6	290.1	294.7	300.1	311.5	324.2	4.1%
76	Steuben	390.8	395.5	401.4	411.5	420.7	428.9	432.9	0.9%
77	Sullivan	188.3	189.9	193.2	193.4	196.4	206.5	215.1	4.2%
78	Switzerland	104.6	106.4	107.1	108.4	109.7	113.4	117.1	3.3%
79	Tippecanoe	1,570.3	1,592.8	1,619.1	1,644.7	1,672.5	1,701.9	1,725.1	1.4%
80	Tipton	205.2	208.2	211.2	211.6	214.2	218.0	222.5	2.1%
81	Union	82.3	83.1	83.8	85.0	86.8	87.7	89.9	2.5%
82	Vanderburgh	1,950.4	1,965.6	1,984.3	1,992.6	2,004.6	2,020.5	2,069.6	2.4%
83	Vermillion	162.8	164.5	166.5	169.0	180.8	186.6	193.9	3.9%
84	Vigo	1,042.8	1,046.6	1,056.0	1,067.3	1,075.0	1,095.3	1,111.8	1.5%
85	Wabash	383.9	384.8	389.5	392.1	395.4	402.8	409.2	1.6%
86	Warren	106.0	106.2	108.1	108.8	111.5	113.8	118.1	3.7%
87	Warrick	790.9	801.4	816.3	833.3	847.0	862.7	887.2	2.8%
88	Washington	310.9	319.0	316.1	323.4	330.4	339.9	352.4	3.7%
89	Wayne	712.6	712.7	714.1	715.4	721.5	731.3	749.1	2.4%
90	Wells	352.5	355.5	358.1	362.3	366.4	371.2	374.4	0.8%
91	White	300.5	304.5	308.4	312.8	317.4	326.5	333.0	2.0%
92	Whitley	455.6	460.3	466.4	472.7	480.8	487.1	495.9	1.8%
<b>Totals</b>	<b>72,306.7</b>	<b>73,245.4</b>	<b>74,401.4</b>	<b>75,624.5</b>	<b>76,896.9</b>	<b>78,502.7</b>	<b>80,305.3</b>	<b>2.3%</b>	
							Median	2.5%	
							Maximum: Crawford	8.5%	
							Minimum: Ripley	0.2%	

## Table 20 Supplemental Homestead Deduction Real Property

**Code:** IC 6-1.1-12-37.5

**Summary:** Automatic for those who receive the homestead standard deduction.

**Amount:** Applies to net assessed value after application of standard homestead deduction but before any other deduction. An additional 35% deduction in assessed value for properties with an assessed value up to \$600,000, or an additional 25% deduction in assessed value for properties with an assessed value over \$600,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Comments:** Beginning with Pay 2024, the deduction amount will be an additional 40% deduction in assessed value for properties with an assessed value up to \$600,000, or an additional 30% deduction in assessed value for properties with an assessed value over \$600,000.

Beginning with Pay 2025, the deduction amount will be an additional 37.5% deduction in assessed value for properties with an assessed value up to \$600,000, or an additional 27.5% deduction in assessed value for properties with an assessed value over \$600,000.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

Total Supplemental Homestead Deductions – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	918.9		1,104.1	
<b>Median:</b>	307.9		366.6	
<b>Lowest:</b>	50.2	<b>Crawford</b>	58.4	<b>Union</b>
<b>Highest:</b>	10,560.2	<b>Marion</b>	12,885.6	<b>Marion</b>

Table 20: Real Property Supplemental Homestead Standard Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	254.5	267.2	277.3	292.2	312.2	335.3	375.2	11.9%
2 Allen	3,243.4	3,462.0	3,845.9	4,245.1	4,693.2	5,230.8	6,308.2	20.6%
3 Bartholomew	822.7	853.3	882.9	939.7	1,010.3	1,146.4	1,334.2	16.4%
4 Benton	39.0	42.3	45.7	51.6	62.4	74.1	97.5	31.6%
5 Blackford	51.8	53.7	55.3	57.4	61.4	63.7	82.5	29.6%
6 Boone	1,358.6	1,455.3	1,555.7	1,681.6	1,818.8	1,982.5	2,395.0	20.8%
7 Brown	188.5	200.1	214.0	228.7	254.9	293.9	348.7	18.6%
8 Carroll	135.9	149.1	153.1	159.9	172.5	189.5	228.5	20.6%
9 Cass	150.1	160.9	169.2	175.1	188.3	203.9	237.8	16.7%
10 Clark	1,010.8	1,095.0	1,205.2	1,327.8	1,505.2	1,677.9	2,094.9	24.9%
11 Clay	132.7	133.2	135.0	135.9	138.3	154.5	185.9	20.4%
12 Clinton	187.0	195.8	199.8	200.8	208.0	218.1	296.2	35.8%
13 Crawford	35.2	36.8	41.8	43.8	45.8	50.2	61.6	22.7%
14 Daviess	193.7	207.1	218.4	226.2	239.9	271.1	315.1	16.2%
15 Dearborn	481.2	485.7	546.2	582.8	652.4	661.2	742.3	12.3%
16 Decatur	203.7	221.0	227.4	240.3	263.7	293.8	358.0	21.8%
17 DeKalb	341.8	361.2	385.7	451.3	481.7	543.3	646.1	18.9%
18 Delaware	576.0	588.3	621.5	640.4	677.0	770.4	906.0	17.6%
19 Dubois	399.1	410.0	436.3	454.4	485.4	522.8	641.7	22.8%
20 Elkhart	1,488.1	1,587.8	1,756.3	1,954.3	2,174.2	2,408.3	2,814.4	16.9%
21 Fayette	91.6	91.7	95.7	101.8	112.1	124.2	153.6	23.7%
22 Floyd	900.9	926.9	1,015.7	1,090.8	1,134.6	1,199.7	1,394.1	16.2%
23 Fountain	83.5	86.1	89.9	98.8	111.4	128.4	163.2	27.1%
24 Franklin	207.8	215.4	232.7	244.8	258.4	276.2	340.2	23.1%
25 Fulton	124.2	126.9	129.9	141.4	159.0	171.5	199.9	16.6%
26 Gibson	233.0	247.4	259.1	272.0	281.9	307.6	382.2	24.2%
27 Grant	311.3	318.8	327.6	348.8	365.7	386.1	456.7	18.3%
28 Greene	147.6	151.9	156.6	164.0	178.0	181.1	206.7	14.2%
29 Hamilton	6,603.7	6,957.0	7,537.5	8,179.8	8,766.9	9,563.7	11,388.8	19.1%
30 Hancock	927.2	981.9	1,058.2	1,102.3	1,219.3	1,335.8	1,669.0	24.9%
31 Harrison	342.9	361.6	389.9	423.1	463.3	522.8	622.3	19.0%
32 Hendricks	2,186.0	2,315.7	2,572.2	2,741.9	2,995.9	3,301.5	3,967.5	20.2%
33 Henry	259.0	268.7	273.7	282.9	297.1	308.2	386.2	25.3%
34 Howard	534.2	557.9	595.6	649.6	708.0	788.0	946.1	20.1%
35 Huntington	258.5	267.0	279.4	290.1	324.4	362.9	432.6	19.2%
36 Jackson	290.5	306.6	324.5	329.9	334.8	358.9	420.8	17.3%
37 Jasper	306.9	317.7	334.8	356.5	378.9	407.5	464.4	14.0%
38 Jay	79.9	84.0	88.8	93.3	100.7	113.2	132.6	17.1%
39 Jefferson	202.9	206.7	211.0	215.1	222.5	233.6	265.4	13.6%
40 Jennings	127.9	132.2	139.1	146.8	156.9	168.9	203.2	20.3%
41 Johnson	1,690.8	1,808.3	1,952.2	2,091.2	2,319.1	2,599.9	3,272.8	25.9%
42 Knox	189.0	194.2	199.6	201.8	213.2	221.0	269.4	21.9%
43 Kosciusko	803.9	839.7	903.9	958.4	1,034.9	1,127.2	1,378.8	22.3%
44 LaGrange	373.0	381.5	413.8	445.5	472.3	513.6	608.4	18.4%
45 Lake	5,083.5	5,337.4	5,605.8	6,038.1	6,557.2	7,114.2	8,280.7	16.4%
46 LaPorte	909.7	897.0	968.5	1,074.5	1,136.8	1,191.9	1,358.3	14.0%
47 Lawrence	273.6	281.8	303.7	320.1	347.8	385.9	475.8	23.3%
48 Madison	649.1	651.6	694.5	777.5	820.6	900.7	1,054.5	17.1%
49 Marion	6,952.0	7,426.1	7,976.3	8,717.1	9,448.2	10,560.2	12,885.6	22.0%
50 Marshall	353.6	363.9	392.6	415.3	447.0	488.4	621.7	27.3%

Table 20: Real Property Supplemental Homestead Standard Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51 Martin	49.6	51.5	56.5	59.8	63.9	70.6	86.7	22.9%
52 Miami	145.7	146.2	161.3	181.4	183.6	190.1	225.1	18.4%
53 Monroe	1,399.4	1,476.6	1,559.0	1,647.6	1,819.3	1,985.4	2,354.4	18.6%
54 Montgomery	268.1	278.9	305.9	339.0	360.7	382.5	475.5	24.3%
55 Morgan	710.1	745.4	796.5	887.4	988.9	1,069.0	1,404.7	31.4%
56 Newton	101.6	107.1	108.4	115.3	122.2	139.6	165.9	18.8%
57 Noble	358.8	375.5	398.5	430.4	486.4	595.2	702.4	18.0%
58 Ohio	42.4	42.4	45.5	50.9	56.0	61.6	76.0	23.3%
59 Orange	89.0	92.0	97.7	102.4	110.5	122.5	148.4	21.2%
60 Owen	116.3	119.8	131.8	141.0	161.8	177.1	233.0	31.6%
61 Parke	80.6	80.3	83.2	87.0	92.8	101.3	129.8	28.2%
62 Perry	86.4	87.0	91.2	97.2	103.2	114.2	146.3	28.0%
63 Pike	63.4	65.4	68.4	70.3	74.9	80.4	98.9	23.0%
64 Porter	2,527.5	2,643.6	2,729.5	2,894.4	3,186.6	3,498.1	4,126.0	17.9%
65 Posey	229.0	235.6	248.0	261.0	270.9	283.7	342.9	20.8%
66 Pulaski	72.1	75.3	77.3	80.9	84.6	90.2	99.2	9.9%
67 Putnam	237.8	244.4	253.3	258.5	263.2	272.5	323.3	18.7%
68 Randolph	101.1	106.0	111.6	115.7	122.5	130.8	152.7	16.7%
69 Ripley	236.4	239.6	252.6	258.2	302.4	308.3	319.1	3.5%
70 Rush	101.9	106.8	110.8	115.9	126.0	138.3	173.5	25.4%
71 St. Joseph	1,974.8	2,079.9	2,263.3	2,471.2	2,667.0	2,958.5	3,780.9	27.8%
72 Scott	110.3	116.6	120.1	130.0	141.5	148.8	176.2	18.4%
73 Shelby	335.1	346.8	369.2	412.7	446.8	467.6	551.7	18.0%
74 Spencer	144.7	145.3	154.0	159.4	167.6	178.9	211.6	18.3%
75 Starke	123.2	127.6	134.5	142.0	155.6	184.3	240.7	30.6%
76 Steuben	379.7	389.8	424.3	468.2	513.3	570.2	672.2	17.9%
77 Sullivan	67.3	68.5	71.9	72.8	76.5	82.8	95.7	15.6%
78 Switzerland	45.9	47.0	47.8	49.0	49.4	53.9	61.5	14.1%
79 Tippecanoe	1,365.6	1,427.4	1,506.9	1,613.9	1,733.0	1,922.4	2,215.8	15.3%
80 Tipton	115.8	122.9	133.0	139.2	153.3	167.9	195.8	16.6%
81 Union	38.6	40.7	42.4	44.8	48.3	51.8	58.4	12.8%
82 Vanderburgh	1,428.0	1,479.6	1,536.6	1,553.5	1,629.8	1,692.1	2,094.3	23.8%
83 Vermillion	66.8	68.1	69.4	71.4	78.9	88.2	104.3	18.2%
84 Vigo	590.5	611.3	644.5	667.2	681.0	701.7	781.1	11.3%
85 Wabash	188.5	192.0	200.9	210.5	229.8	252.9	295.2	16.8%
86 Warren	57.1	58.3	62.8	66.4	72.4	77.6	93.3	20.3%
87 Warrick	702.4	740.9	790.3	850.5	896.6	997.2	1,276.1	28.0%
88 Washington	139.7	151.5	146.8	159.1	169.5	184.2	219.9	19.4%
89 Wayne	360.4	367.7	375.3	381.3	393.6	407.5	463.0	13.6%
90 Wells	228.0	245.4	259.1	285.6	313.1	350.8	402.9	14.8%
91 White	180.0	193.0	202.2	220.5	236.1	270.8	331.2	22.3%
92 Whitley	322.7	334.8	356.9	385.8	432.4	481.3	595.8	23.8%
<b>Totals</b>	<b>58,773.7</b>	<b>61,744.1</b>	<b>66,094.5</b>	<b>71,151.6</b>	<b>77,078.5</b>	<b>84,537.0</b>	<b>101,572.8</b>	<b>20.2%</b>
								Median 19.1%
								Maximum: Clinton 35.8%
								Minimum: Ripley 3.5%

## Table 21 Mortgage Deduction Real Property

**Code:** IC 6-1.1-12-1 through IC 6-1.1-12-7

**Summary:** Each year a person who is a resident of Indiana may receive a deduction from the assessed value of:

1. mortgaged real property, an installment loan financed personal property mobile or manufactured home that he owns; or
2. real property, a personal property mobile or manufactured home that he is buying under a contract with the contract or a memorandum of the contract recorded in the county recorder's office which provides that he is to pay the property taxes.

**Amount:** The amount of the deduction is the lesser of:

1. the balance of the mortgage or contract indebtedness on the assessment date;
2. one-half of the assessed value of the real property, mobile home, or manufactured home; or
3. \$3,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Comments:** Beginning with Pay 2024, the Mortgage Deduction is no longer available.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

Total Mortgage Deductions – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	38.2		38.0	
<b>Median:</b>	16.9		16.8	
<b>Lowest:</b>	3.5	Ohio	3.3	Ohio
<b>Highest:</b>	478.9	Marion	472.1	Marion



Table 21: Real Property Mortgage Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	17.9	17.7	17.1	17.1	17.3	16.8	16.2	-3.3%
2	Allen	220.9	222.7	224.7	224.7	219.8	221.9	223.7	0.8%
3	Bartholomew	40.2	40.5	40.4	40.9	41.4	41.4	41.1	-0.7%
4	Benton	4.5	4.5	4.5	4.5	4.6	4.5	4.5	-1.0%
5	Blackford	6.7	6.8	6.6	6.6	6.6	6.7	6.8	0.9%
6	Boone	41.9	41.4	41.2	41.0	41.9	45.5	44.6	-2.1%
7	Brown	9.8	9.9	10.0	10.0	10.2	9.9	9.1	-8.4%
8	Carroll	10.7	10.8	11.2	11.3	11.6	11.6	11.4	-1.8%
9	Cass	17.0	16.8	16.6	16.4	16.3	16.2	16.1	-0.4%
10	Clark	67.2	67.4	64.8	67.8	68.2	71.5	72.4	1.3%
11	Clay	13.1	13.0	12.9	12.7	12.9	13.0	12.9	-0.7%
12	Clinton	16.3	16.2	16.0	16.0	16.2	16.4	15.9	-2.5%
13	Crawford	5.7	5.6	5.7	5.8	5.7	5.7	5.6	-1.4%
14	Daviess	12.7	12.5	11.9	12.0	12.3	12.3	12.4	0.9%
15	Dearborn	26.5	26.6	26.7	26.9	27.4	26.9	25.9	-4.0%
16	Decatur	13.9	13.8	13.8	13.9	14.1	14.2	14.0	-1.2%
17	DeKalb	23.3	23.3	23.1	23.3	23.6	23.6	23.2	-1.9%
18	Delaware	52.5	50.7	49.2	49.2	49.4	49.4	48.4	-2.0%
19	Dubois	20.4	20.6	20.9	21.3	21.7	22.0	22.4	1.9%
20	Elkhart	86.9	86.1	86.1	86.2	86.3	84.4	83.1	-1.5%
21	Fayette	12.5	11.9	11.7	11.8	12.0	12.1	11.8	-2.1%
22	Floyd	37.8	38.2	39.2	39.4	40.0	41.5	44.8	7.9%
23	Fountain	8.0	8.1	8.4	8.5	8.3	8.1	8.2	0.6%
24	Franklin	11.4	11.7	11.5	11.9	12.3	12.8	13.2	3.1%
25	Fulton	10.2	10.0	9.8	9.7	9.7	9.6	9.4	-2.6%
26	Gibson	16.6	16.8	17.1	17.2	17.4	17.7	17.0	-3.6%
27	Grant	30.5	30.2	29.9	29.8	29.7	30.0	30.0	0.2%
28	Greene	13.8	13.8	13.8	13.8	13.6	13.9	14.1	1.2%
29	Hamilton	192.4	184.8	188.2	193.1	201.6	202.9	193.4	-4.7%
30	Hancock	44.7	45.3	45.7	46.9	48.3	48.8	47.7	-2.3%
31	Harrison	21.6	22.1	22.1	22.2	22.3	23.0	23.4	2.1%
32	Hendricks	90.5	92.8	94.9	96.2	98.3	101.4	101.3	0.0%
33	Henry	22.0	21.8	21.8	21.3	21.4	21.4	21.1	-1.7%
34	Howard	49.9	49.6	48.6	48.0	48.6	48.3	48.4	0.3%
35	Huntington	21.9	22.0	22.1	22.1	22.4	22.4	21.8	-2.3%
36	Jackson	23.4	23.6	23.3	23.3	23.6	23.1	23.4	1.2%
37	Jasper	16.4	16.6	16.8	17.0	17.2	17.3	16.9	-2.3%
38	Jay	9.6	9.4	9.4	9.5	9.4	9.5	9.3	-1.8%
39	Jefferson	17.5	17.3	16.4	16.3	16.5	16.8	17.2	2.3%
40	Jennings	14.3	14.3	14.3	14.2	14.2	14.3	14.3	0.2%
41	Johnson	80.7	82.4	81.7	81.7	82.5	79.6	76.7	-3.6%
42	Knox	17.4	17.7	18.1	17.9	17.3	17.7	17.7	-0.1%
43	Kosciusko	40.2	38.5	38.8	39.3	39.8	39.6	38.7	-2.3%
44	LaGrange	17.7	18.0	18.3	18.6	18.8	18.8	18.3	-2.4%
45	Lake	311.7	311.8	309.1	305.7	306.6	311.0	312.1	0.3%
46	LaPorte	48.0	48.4	49.5	47.5	48.1	46.9	45.8	-2.4%
47	Lawrence	25.4	25.3	25.5	25.6	25.8	25.6	25.3	-1.3%
48	Madison	59.1	59.1	58.9	58.9	59.2	60.0	61.0	1.7%
49	Marion	477.6	475.8	473.5	471.5	470.0	478.9	472.1	-1.4%
50	Marshall	28.3	28.2	28.2	26.4	26.5	26.5	25.3	-4.6%

Table 21: Real Property Mortgage Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	4.9	4.7	4.9	5.1	5.2	5.3	5.5	3.9%
52	Miami	16.1	15.6	15.5	15.2	15.0	14.9	14.6	-2.3%
53	Monroe	58.8	60.7	58.6	59.7	60.9	61.5	61.7	0.4%
54	Montgomery	23.0	22.6	23.0	23.0	23.2	22.2	22.1	-0.2%
55	Morgan	35.5	35.6	35.8	36.0	36.6	36.7	36.8	0.5%
56	Newton	7.6	7.7	7.8	7.8	8.1	8.2	8.2	-0.4%
57	Noble	23.2	23.9	24.2	24.4	24.6	24.5	23.7	-3.0%
58	Ohio	3.3	3.3	3.3	3.4	3.4	3.5	3.3	-4.2%
59	Orange	8.4	8.4	8.6	9.1	9.2	9.2	8.9	-3.5%
60	Owen	11.8	11.9	12.0	12.1	12.4	12.8	12.9	1.2%
61	Parke	7.4	7.2	7.2	7.2	7.1	7.5	7.6	1.1%
62	Perry	10.0	9.9	9.9	9.7	9.5	9.9	10.3	3.9%
63	Pike	6.2	6.2	5.8	5.8	6.0	5.8	6.3	9.8%
64	Porter	112.0	113.2	114.7	116.0	116.9	117.2	117.1	-0.1%
65	Posey	13.6	13.8	13.7	13.8	13.9	14.2	14.1	-0.6%
66	Pulaski	6.6	6.4	6.5	6.0	6.0	5.9	5.7	-2.4%
67	Putnam	17.4	17.7	18.1	18.7	19.3	19.2	18.6	-3.0%
68	Randolph	11.0	10.6	10.3	10.7	10.7	10.7	10.4	-2.0%
69	Ripley	17.0	16.9	16.8	16.8	16.6	16.6	16.7	0.8%
70	Rush	7.5	7.5	7.6	7.7	7.7	7.6	7.8	2.2%
71	St. Joseph	127.3	126.5	124.2	122.1	120.6	122.8	121.1	-1.4%
72	Scott	11.3	11.2	10.9	11.2	11.2	11.2	11.5	2.2%
73	Shelby	21.1	21.1	20.8	20.2	20.5	21.4	22.1	3.1%
74	Spencer	10.9	10.8	10.7	10.9	11.3	11.9	12.1	1.7%
75	Starke	12.1	12.1	12.1	12.3	12.6	13.0	13.2	1.3%
76	Steuben	17.6	17.5	17.5	17.6	17.5	16.9	16.2	-3.9%
77	Sullivan	10.0	10.1	9.9	9.9	9.7	9.6	9.9	3.3%
78	Switzerland	5.2	5.0	5.0	5.0	4.9	4.9	4.8	-0.7%
79	Tippecanoe	71.9	72.4	72.7	73.4	74.0	73.2	76.4	4.3%
80	Tipton	9.3	9.4	9.6	9.6	9.7	8.9	8.8	-0.2%
81	Union	3.9	3.9	3.9	3.9	3.9	3.9	3.8	-3.3%
82	Vanderburgh	87.3	88.0	88.5	86.4	85.7	85.2	83.2	-2.3%
83	Vermillion	8.4	8.4	8.3	8.1	8.2	8.4	8.3	-1.1%
84	Vigo	47.4	46.9	46.0	45.4	45.2	43.4	48.8	12.4%
85	Wabash	17.2	17.2	17.1	17.0	16.9	16.8	16.3	-2.7%
86	Warren	4.4	4.0	4.0	4.0	4.1	4.1	4.0	-1.9%
87	Warrick	40.5	41.1	41.9	42.8	44.0	44.4	45.2	1.8%
88	Washington	12.3	12.4	12.0	11.9	11.6	11.7	11.0	-5.9%
89	Wayne	31.7	31.5	31.5	31.3	31.2	31.2	30.5	-2.4%
90	Wells	14.9	14.9	15.0	15.0	15.2	15.0	14.5	-3.4%
91	White	10.9	11.5	11.7	12.0	12.2	12.4	11.9	-4.1%
92	Whitley	19.9	19.8	20.0	20.7	21.5	21.3	20.8	-2.6%
<b>Totals</b>		<b>3,475.5</b>	<b>3,471.8</b>	<b>3,467.2</b>	<b>3,472.0</b>	<b>3,492.8</b>	<b>3,518.2</b>	<b>3,496.8</b>	<b>-0.6%</b>
						Median			-1.1%
						Maximum:	Vigo		12.4%
						Minimum:	Brown		-8.4%

**Table 22**  
**Rehabilitation & Economic Revitalization Area Deductions**  
**Real Property**

**REHABILITATED RESIDENTIAL PROPERTY DEDUCTIONS**

**Code:** IC 6-1.1-12-18 through IC 6-1.1-12-21

**Summary:** The owner of rehabilitated residential real property may obtain a deduction from the assessed value of the real property if it is:

1. a single family dwelling whose assessed value before rehabilitation does not exceed \$37,440;
2. a two family dwelling whose assessed value before rehabilitation does not exceed \$49,920; or
3. a multi-unit dwelling whose assessed value per unit before rehabilitation does not exceed \$18,720.

Note: Rehabilitation means significant repairs, replacements, or improvements to an existing structure which are intended to increase the livability, utility, safety, or value of the property.

**Amount:** The amount of the deduction is the lesser of:

1. the increase in assessed value resulting from the rehabilitation; or
2. \$18,720.

Note: The owner is entitled to this deduction annually for a five-year period.

## REHABILITATED PROPERTY DEDUCTIONS

**Code:** IC 6-1.1-12-21 through 6-1.1-12-22

**Summary:** The owner of rehabilitated property may obtain a deduction from the assessed value of the property if it is both:

1. a building or structure which was erected at least 50 years before the date of the application for the deduction; and
2. the owner has paid at least \$10,000 for the rehabilitation.

Note: Rehabilitation means significant repairs, replacements, or improvements to an existing structure which are intended to increase the livability, utility, safety, or value of the property.

**Amount:** The amount of the deduction is the lesser of:

1. 50% of the increase in assessed value resulting from the rehabilitation;
2. \$124,800 for a single family dwelling; or
3. \$300,000 for any other type of property.

Note: The owner is entitled to this deduction annually for a five-year period.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

## ECONOMIC REVITALIZATION AREA FOR REAL PROPERTY DEDUCTIONS

**Code:** IC 6-1.1-12.1-4

**Summary:** The owner of improvements made to real property located in a designated Economic Revitalization Area is entitled to a deduction from the assessed value of the property.

**Amount:** The amount of the deduction equals the product of:

1. the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by,
2. the percentage determined under IC 6-1.1-12.1-17.

**ECONOMIC REVITALIZATION AREA FOR REAL PROPERTY IN A RESIDENTIALLY DISTRESSED AREA DEDUCTIONS**

**Code:** IC 6-1.1-12.1-4.1

**Summary:** The owner of improvements made to real property located in a designated residentially distressed area is entitled to a deduction from the assessed value of the property.

**Amount:**

For deductions approved after June 30, 2013, the amount of the deduction equals the product of:

1. the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by
2. the percentage determined under IC 6-1.1-12.1-17.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Rehabilitation &amp; Economic Revitalization Abatements – Real Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>48.4</b>		<b>57.4</b>	
<b>Median:</b>	<b>9.0</b>		<b>10.0</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>711.2</b>	<b>Hendricks</b>	<b>904.9</b>	<b>Hendricks</b>

Table 22: Real Property Rehabilitation &amp; Economic Revitalization Abatements (in Millions)

County		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
1	Adams	12.7	16.4	17.0	16.1	15.5	15.5	12.0	-22.5%
2	Allen	262.0	398.2	475.5	462.0	489.1	494.1	503.2	1.9%
3	Bartholomew	34.4	63.4	68.7	63.9	69.8	62.8	58.1	-7.4%
4	Benton	1.4	1.3	1.2	1.0	0.9	0.9	0.8	-7.8%
5	Blackford	2.8	2.9	3.1	2.3	2.2	2.0	4.0	105.7%
6	Boone	154.5	213.8	232.9	382.5	478.4	663.7	661.7	-0.3%
7	Brown	-	1.6	1.6	1.6	1.6	1.6	1.6	0.0%
8	Carroll	4.9	0.9	4.7	4.9	4.2	3.3	2.9	-11.7%
9	Cass	0.8	0.9	1.7	1.6	3.2	0.9	3.4	287.7%
10	Clark	21.4	21.4	20.2	16.0	12.3	28.3	29.3	3.6%
11	Clay	2.1	1.9	1.5	2.6	2.1	5.1	4.5	-10.2%
12	Clinton	1.8	2.6	6.7	11.8	16.5	29.2	30.7	5.2%
13	Crawford	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-20.0%
14	Daviess	4.3	6.9	5.5	5.7	5.0	7.3	7.1	-2.6%
15	Dearborn	14.0	7.0	-	-	-	-	2.3	
16	Decatur	22.2	15.9	8.9	7.3	6.8	13.0	11.1	-14.9%
17	DeKalb	11.6	9.5	7.7	6.7	5.6	12.7	18.5	46.3%
18	Delaware	20.5	18.2	19.8	21.7	24.9	26.1	25.0	-4.5%
19	Dubois	12.2	20.6	25.4	28.0	27.9	27.2	20.3	-25.3%
20	Elkhart	30.0	40.1	44.6	47.6	41.2	46.5	69.3	49.0%
21	Fayette	2.6	3.1	2.3	1.9	1.4	1.9	1.5	-19.6%
22	Floyd	9.6	9.9	16.6	14.6	11.5	11.3	10.8	-4.4%
23	Fountain	0.1	0.1	0.1	0.1	0.1	-	1.5	
24	Franklin	-	-	-	-	-	-	-	
25	Fulton	1.7	3.2	2.4	3.3	3.5	2.5	5.2	110.9%
26	Gibson	6.4	5.3	4.0	6.3	13.4	17.0	21.7	27.1%
27	Grant	42.3	32.6	36.4	40.3	41.2	40.1	39.5	-1.6%
28	Greene	11.5	12.0	15.4	14.8	16.4	16.3	6.0	-63.3%
29	Hamilton	91.7	76.0	97.0	161.2	157.9	169.6	204.7	20.7%
30	Hancock	100.5	112.0	101.7	110.8	138.0	285.9	640.4	124.0%
31	Harrison	3.5	3.0	2.2	7.1	1.9	6.2	5.4	-13.3%
32	Hendricks	323.6	309.6	366.8	399.5	480.9	711.2	904.9	27.2%
33	Henry	2.9	54.5	57.8	50.4	42.1	37.7	32.2	-14.8%
34	Howard	12.4	6.0	4.6	3.1	3.0	8.7	6.5	-26.0%
35	Huntington	3.4	7.2	6.9	13.1	12.5	11.8	12.3	4.4%
36	Jackson	20.5	25.8	22.1	22.2	21.9	23.6	26.6	13.0%
37	Jasper	11.8	11.4	8.4	4.9	3.6	11.3	9.7	-13.5%
38	Jay	6.0	12.1	9.0	5.9	5.5	4.5	8.7	94.6%
39	Jefferson	1.1	4.0	3.7	3.1	2.5	3.1	14.2	367.0%
40	Jennings	1.0	0.4	18.7	18.7	18.3	16.4	20.6	25.9%
41	Johnson	103.0	74.8	75.3	120.1	176.1	255.2	421.3	65.1%
42	Knox	40.8	32.7	28.7	22.3	15.4	11.2	5.8	-48.5%
43	Kosciusko	8.2	14.4	15.2	12.8	15.9	18.2	38.8	113.4%
44	LaGrange	10.1	15.9	15.7	14.8	12.2	9.3	11.0	18.7%
45	Lake	96.1	104.6	127.3	123.8	120.3	239.3	219.8	-8.1%
46	LaPorte	7.9	17.3	20.4	23.2	23.3	24.4	22.1	-9.3%
47	Lawrence	3.2	2.5	4.4	4.0	3.1	2.3	1.9	-19.2%
48	Madison	20.0	23.2	45.1	52.6	71.5	69.3	69.6	0.4%
49	Marion	236.7	175.9	279.6	330.9	276.2	287.9	287.1	-0.3%
50	Marshall	9.2	6.9	15.9	23.6	24.6	26.5	26.7	0.7%

Table 22: Real Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
51	Martin	4.8	4.0	2.8	2.8	0.8	0.4	0.1	-67.3%
52	Miami	2.7	2.6	2.5	4.0	4.0	3.2	4.4	35.9%
53	Monroe	15.1	12.1	19.6	25.2	34.1	46.3	56.3	21.7%
54	Montgomery	20.8	18.8	21.0	18.8	11.8	12.6	12.2	-2.8%
55	Morgan	17.4	33.6	32.0	27.5	26.9	18.2	18.5	1.9%
56	Newton	1.6	0.7	0.5	0.2	0.1	0.1	0.1	-38.1%
57	Noble	7.8	8.3	9.4	8.5	9.1	6.4	10.2	60.2%
58	Ohio	0.1	0.1	0.1	0.0	0.0	-	-	
59	Orange	15.7	10.7	10.1	7.4	6.2	16.3	15.6	-4.5%
60	Owen	10.6	9.3	3.6	2.9	2.8	6.2	7.2	16.4%
61	Parke	-	-	0.9	0.8	0.7	0.6	2.4	312.2%
62	Perry	7.7	6.5	5.8	5.4	5.2	3.3	6.3	88.4%
63	Pike	-	-	-	-	-	-	-	
64	Porter	113.5	93.6	80.3	60.3	62.2	49.4	46.5	-5.9%
65	Posey	3.1	2.9	2.3	2.0	14.4	30.5	32.2	5.7%
66	Pulaski	2.3	2.3	1.6	1.3	0.8	7.5	8.7	15.3%
67	Putnam	7.0	13.2	11.6	9.3	6.3	4.7	3.9	-18.3%
68	Randolph	4.3	3.2	2.2	1.5	1.3	1.0	1.4	45.3%
69	Ripley	4.4	4.2	3.5	2.4	1.6	7.5	16.1	115.1%
70	Rush	0.2	0.2	0.3	0.1	0.1	0.1	0.1	-14.3%
71	St. Joseph	73.4	89.0	99.4	111.9	109.4	126.7	140.5	11.0%
72	Scott	13.1	11.5	9.9	7.9	6.2	4.8	7.8	62.0%
73	Shelby	17.5	17.6	29.6	36.4	30.7	84.7	68.6	-19.0%
74	Spencer	7.9	7.7	2.5	1.1	9.3	4.8	4.7	-0.7%
75	Starke	3.9	4.3	4.1	3.2	1.8	3.9	3.6	-6.9%
76	Steuben	2.3	11.6	11.3	14.7	22.6	28.7	35.0	22.0%
77	Sullivan	2.0	1.0	0.5	-	0.9	0.9	0.9	-0.3%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	64.0	66.2	73.6	71.3	86.3	82.2	89.2	8.5%
80	Tipton	4.6	3.7	2.8	3.1	2.7	3.2	2.8	-12.3%
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	19.2	24.0	23.1	23.8	27.2	23.5	26.6	13.2%
83	Vermillion	8.0	9.5	8.4	7.3	6.1	4.9	4.6	-5.3%
84	Vigo	38.3	32.7	26.0	32.8	41.3	43.7	36.7	-16.1%
85	Wabash	2.6	1.9	3.1	6.2	12.2	16.2	15.2	-6.2%
86	Warren	1.9	3.6	3.5	4.1	3.7	3.3	3.1	-6.4%
87	Warrick	11.8	9.6	7.7	10.5	10.4	8.3	24.2	192.9%
88	Washington	4.0	3.1	2.3	2.6	2.9	2.0	1.1	-46.0%
89	Wayne	22.3	18.2	3.8	12.3	11.5	8.3	7.4	-10.1%
90	Wells	11.1	10.2	9.7	10.0	7.2	6.7	6.7	-0.6%
91	White	2.8	4.1	3.6	2.8	2.1	6.7	6.5	-2.5%
92	Whitley	15.7	13.3	12.3	11.2	11.1	11.0	8.0	-27.3%
<b>Totals</b>		<b>2,366.7</b>	<b>2,569.4</b>	<b>2,897.7</b>	<b>3,245.9</b>	<b>3,516.1</b>	<b>4,451.2</b>	<b>5,278.0</b>	<b>18.6%</b>
		Median							-0.3%
		Maximum: Jefferson							367.0%
		Minimum: Martin							-67.3%



## Table 23 Over 65 Deduction Real Property

**Code:** IC 6-1.1-12-9 through 6-1.1-12-10.1

**Summary:** An individual may obtain a deduction from the assessed value of real property, or a personal property mobile or manufactured home if:

1. the individual is at least 65 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
2. meets the income requirements;
3. the individual has owned the property (or has been buying the property under recorded contract that provides that the individual is to pay the property taxes on the property) for at least one year before claiming the deduction;
4. the individual and any joint tenants or tenants in common reside on the property;
5. the assessed value of the property does not exceed:
  - a. \$200,000 for Pay 2022; or
  - b. \$240,000 for Pay 2023; and
6. the individual receives no other property tax deductions except for the mortgage, standard homestead, or fertilizer storage deductions.

Note: A surviving spouse is entitled to the deduction if the surviving spouse is at least 60 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed, the surviving spouse's deceased husband or wife was at least 65 years of age at the time of death, the surviving spouse has not remarried, and the other above requirements are satisfied.

**Amount:** The amount of the deduction is the lesser of:

1. one-half of the assessed value of the real property, mobile home, or manufactured home; or
2. \$14,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Over 65 Deductions – Real Property – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>14.7</b>		<b>14.5</b>	
<b>Median:</b>	<b>8.7</b>		<b>9.1</b>	
<b>Lowest:</b>	<b>1.4</b>	<b>Ohio</b>	<b>1.4</b>	<b>Ohio</b>
<b>Highest:</b>	<b>125.2</b>	<b>Marion</b>	<b>114.4</b>	<b>Marion</b>

Table 23: Real Property Over 65 Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	9.0	8.6	8.5	7.9	8.8	9.2	9.3	1.6%
2	Allen	76.4	74.1	72.9	68.8	79.6	79.9	82.6	3.4%
3	Bartholomew	19.0	18.3	17.9	17.1	18.6	18.0	16.3	-9.1%
4	Benton	2.2	2.2	2.1	2.0	2.3	2.3	2.4	4.2%
5	Blackford	5.9	6.0	5.9	5.8	6.5	6.3	6.3	0.0%
6	Boone	7.1	6.7	6.2	5.7	6.4	6.1	4.8	-20.7%
7	Brown	2.8	2.6	2.5	2.3	2.6	2.3	1.8	-21.9%
8	Carroll	4.6	4.3	3.9	3.9	4.0	3.8	3.6	-6.1%
9	Cass	10.8	10.3	9.9	9.6	10.3	10.2	10.4	1.9%
10	Clark	24.9	25.4	25.5	25.3	27.4	26.5	22.6	-14.8%
11	Clay	6.4	6.3	6.0	5.6	5.8	5.9	6.0	2.9%
12	Clinton	9.0	8.7	8.3	8.1	8.4	8.2	8.5	3.6%
13	Crawford	4.6	4.5	4.6	4.7	5.0	4.8	5.3	9.6%
14	Daviess	7.3	7.0	6.5	6.3	6.8	6.7	6.6	-0.3%
15	Dearborn	9.3	8.9	8.4	7.8	8.6	8.6	8.6	0.2%
16	Decatur	7.6	7.3	6.9	6.7	7.3	7.4	7.9	6.5%
17	DeKalb	10.8	10.6	10.5	9.8	12.2	11.6	10.3	-11.7%
18	Delaware	36.1	36.0	35.5	34.5	36.3	35.7	35.0	-2.1%
19	Dubois	8.3	8.0	7.6	7.1	7.9	7.7	7.4	-3.7%
20	Elkhart	33.3	31.6	29.6	28.1	31.7	29.6	25.8	-12.7%
21	Fayette	10.0	9.8	9.8	9.7	10.4	10.4	10.3	-0.3%
22	Floyd	12.1	11.7	11.5	11.3	12.5	12.5	12.9	3.1%
23	Fountain	7.9	7.9	7.6	8.0	7.9	7.9	7.9	-0.1%
24	Franklin	6.3	6.0	5.6	5.8	5.5	5.5	5.3	-4.3%
25	Fulton	4.8	4.5	4.4	4.2	4.6	4.6	4.7	2.9%
26	Gibson	9.9	9.4	9.2	9.5	10.3	10.8	11.2	2.9%
27	Grant	19.4	18.7	18.2	18.1	19.6	19.5	20.6	5.7%
28	Greene	13.4	12.8	12.5	12.4	12.5	12.4	12.2	-2.0%
29	Hamilton	16.2	15.1	15.2	13.6	17.5	18.5	18.2	-1.3%
30	Hancock	11.8	10.7	9.6	9.4	11.3	10.8	10.5	-3.2%
31	Harrison	8.3	8.3	8.0	7.8	8.5	8.2	7.6	-6.9%
32	Hendricks	17.0	16.4	14.8	14.8	17.3	17.4	17.5	0.3%
33	Henry	14.6	15.0	13.4	13.4	14.8	14.7	15.1	2.7%
34	Howard	21.7	20.7	20.9	20.3	21.8	22.3	22.4	0.5%
35	Huntington	9.6	9.2	8.6	8.5	9.5	9.7	9.7	0.5%
36	Jackson	14.9	14.3	13.5	12.6	13.6	13.2	13.2	-0.3%
37	Jasper	5.5	5.5	5.2	5.1	5.3	5.2	5.3	1.6%
38	Jay	9.3	9.1	9.0	9.0	9.8	9.9	9.9	0.2%
39	Jefferson	9.3	9.0	8.1	7.8	8.4	8.0	8.5	6.9%
40	Jennings	9.4	9.0	8.4	7.8	7.9	8.1	9.9	22.4%
41	Johnson	24.3	23.6	23.2	22.8	25.1	26.1	26.0	-0.5%
42	Knox	11.3	11.1	10.5	9.9	10.4	7.2	9.4	30.5%
43	Kosciusko	13.8	13.1	13.0	12.6	14.2	14.4	14.4	0.2%
44	LaGrange	4.4	4.3	4.1	3.8	4.5	4.4	4.1	-7.1%
45	Lake	124.2	116.3	111.0	106.3	113.3	111.2	110.4	-0.7%
46	LaPorte	32.5	30.9	30.0	28.2	30.5	31.1	30.6	-1.5%
47	Lawrence	18.3	18.2	17.7	17.1	18.6	18.0	18.4	2.0%
48	Madison	39.3	39.2	37.9	37.1	40.6	40.5	40.4	-0.3%
49	Marion	139.4	131.6	124.4	115.7	126.0	125.2	114.4	-8.6%
50	Marshall	12.1	11.6	11.1	10.9	12.2	12.5	12.3	-1.1%

Table 23: Real Property Over 65 Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	3.2	3.1	2.9	2.8	3.1	3.1	3.1	2.0%
52	Miami	6.8	6.5	6.1	5.7	6.3	6.1	6.3	3.3%
53	Monroe	18.5	17.6	16.4	15.5	17.5	17.5	17.0	-3.0%
54	Montgomery	13.8	13.1	12.6	12.2	13.6	14.0	12.3	-12.5%
55	Morgan	13.5	13.1	12.9	12.7	14.3	14.9	14.4	-3.2%
56	Newton	3.9	3.9	3.8	3.9	4.4	4.6	4.4	-3.4%
57	Noble	14.3	14.2	13.8	13.3	12.8	12.6	12.6	-0.5%
58	Ohio	1.5	1.4	1.4	1.4	1.5	1.4	1.4	-2.1%
59	Orange	6.2	6.4	6.2	6.0	6.6	6.6	6.9	4.8%
60	Owen	5.8	5.6	5.3	5.1	5.9	6.1	6.4	4.9%
61	Parke	4.7	4.4	4.4	4.3	4.3	4.7	4.7	0.5%
62	Perry	7.1	7.1	6.6	6.3	6.6	7.0	7.2	3.2%
63	Pike	4.2	4.1	3.9	3.8	4.2	4.3	4.5	3.8%
64	Porter	21.4	20.2	19.3	18.1	19.7	18.6	19.0	2.6%
65	Posey	5.0	4.6	4.6	4.6	5.2	5.6	5.3	-5.2%
66	Pulaski	3.3	3.2	3.0	2.7	2.6	2.6	2.9	8.4%
67	Putnam	7.9	8.2	8.4	8.8	9.1	9.0	9.2	2.0%
68	Randolph	10.2	10.1	10.0	9.7	10.7	10.8	11.5	6.5%
69	Ripley	6.4	6.1	5.9	5.7	6.1	6.3	5.9	-5.6%
70	Rush	5.0	4.9	4.7	4.5	5.6	5.6	5.7	0.4%
71	St. Joseph	63.9	62.1	59.0	56.3	60.6	60.8	59.8	-1.6%
72	Scott	8.9	8.9	8.6	8.4	9.1	8.7	8.7	0.2%
73	Shelby	9.8	9.3	8.7	8.7	9.8	9.6	9.7	0.6%
74	Spencer	4.9	4.7	4.6	4.4	4.7	4.9	4.6	-6.7%
75	Starke	9.1	9.0	8.8	8.6	9.4	9.3	9.0	-3.5%
76	Steuben	6.8	6.5	6.1	6.0	6.5	6.4	6.2	-3.0%
77	Sullivan	5.7	5.7	5.9	5.8	5.8	6.4	6.4	-0.6%
78	Switzerland	2.8	2.7	2.7	2.4	2.7	2.5	2.4	-7.0%
79	Tippecanoe	13.6	12.9	12.3	11.8	13.3	13.2	13.0	-1.4%
80	Tipton	4.1	4.0	4.0	3.9	4.3	4.2	4.5	6.9%
81	Union	1.9	1.8	1.8	1.7	1.9	2.0	2.1	2.7%
82	Vanderburgh	40.4	39.0	37.4	36.3	38.9	38.9	39.0	0.2%
83	Vermillion	7.0	6.8	6.7	6.7	7.7	7.9	8.3	4.4%
84	Vigo	28.3	27.9	27.1	26.3	27.7	26.3	27.7	5.3%
85	Wabash	9.9	9.6	9.7	9.5	10.0	9.8	9.7	-1.1%
86	Warren	2.8	2.8	2.6	2.5	2.7	2.8	2.8	-0.2%
87	Warrick	8.7	8.4	7.6	7.5	8.5	8.1	8.6	5.8%
88	Washington	10.6	10.5	10.0	10.0	10.8	11.0	10.8	-1.6%
89	Wayne	25.0	24.2	23.4	22.8	24.7	24.5	25.1	2.4%
90	Wells	5.5	5.3	4.7	4.3	4.7	4.6	4.6	0.2%
91	White	6.1	5.6	5.4	5.1	5.6	5.4	5.0	-6.9%
92	Whitley	9.3	8.9	8.2	8.0	9.0	8.8	7.7	-11.8%
<b>Totals</b>		<b>1,394.6</b>	<b>1,345.0</b>	<b>1,292.4</b>	<b>1,244.5</b>	<b>1,359.0</b>	<b>1,348.7</b>	<b>1,331.3</b>	<b>-1.3%</b>
		Median							0.1%
		Maximum: Knox							30.5%
		Minimum: Brown							-21.9%

## **Table 24**

### **Veteran Deductions**

### **Real Property**

This table combines the following deductions:

#### **VETERAN WITH A SERVICE-CONNECTED DISABILITY DEDUCTION**

**Code:** IC 6-1.1-12-13 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. during any of its wars;
2. the individual received an honorable discharge;
3. the individual is disabled with a documented, service-connected disability of 10% or more; and
4. the individual does not receive the over 65 deduction or surviving spouse of WWI veteran deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$24,960

**TOTALLY DISABLED VETERAN OR VETERAN AT LEAST 62 WITH A DISABILITY OF 10% OR MORE DEDUCTION**

**Code:** IC 6-1.1-12-14 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. for at least 90 days;
2. the individual received an honorable discharge;
3. the individual is either totally disabled or at least 62 years old with a documented disability of at least 10%;
4. the assessed value of the individual's tangible property does not exceed \$200,000; and
5. the individual does not receive the over 65 deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$14,000

**Comments:** Beginning with Pay 2025, the assessed value of an individual's tangible property may not exceed \$240,000.

## **SURVIVING SPOUSE OF WORLD WAR I VETERAN DEDUCTION**

**Code:** IC 6-1.1-12-16 and IC 6-1.1-12-17

**Summary:** A surviving spouse may obtain a deduction from the assessed value of tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the deceased spouse served in the military or naval forces of the U.S. before November 12, 1918;
2. the deceased spouse received an honorable discharge; and
3. the surviving spouse is not receiving the veteran with partial disability deduction or over 65 deduction.

**Amount:** \$18,720

## DEDUCTION FOR HOMESTEAD DONATED TO VETERAN

**Code:** IC 6-1.1-12-14.5

**Summary:** A veteran who is a resident of Indiana may obtain a deduction from the assessed value of the homestead that the veteran owns if:

1. the individual served in the military or naval forces of the United States for at least ninety (90) days;
2. the individual received an honorable discharge;
3. the individual has a disability of at least fifty percent (50%);
4. the individual's disability is evidenced by (1) a pension certificate issued by the United States Department of Veterans Affairs, or (2) a certificate of eligibility issued to the individual by the Indiana Department of Veterans' Affairs; and
5. the homestead was conveyed without charge to the veteran by an organization that is exempt from income taxation under the federal Internal Revenue Code.

**Amount:** The amount depends on the on the level of the veteran's disability as evidenced by the applicable certificate from the Indiana Department of Veterans' Affairs or the United States Department of Veterans Affairs:

1. If the veteran is totally disabled, the deduction is equal to one hundred percent (100%) of the assessed value of the homestead.
2. If the veteran has a disability of at least ninety percent (90%) but the veteran is not totally disabled, the deduction is equal to ninety percent (90%) of the assessed value of the homestead.
3. If the veteran has a disability of at least eighty percent (80%) but less than ninety percent (90%), the deduction is equal to eighty percent (80%) of the assessed value of the homestead.
4. If the veteran has a disability of at least seventy percent (70%) but less than eighty percent (80%), the deduction is equal to seventy percent (70%) of the assessed value of the homestead.
5. If the veteran has a disability of at least sixty percent (60%) but less than seventy percent (70%), the deduction is equal to sixty percent (60%) of the assessed value of the homestead.
6. If the veteran has a disability of at least fifty percent (50%) but less than sixty percent (60%), the deduction is equal to fifty percent (50%) of the assessed value of the homestead.

A veteran who receives this deduction may not also receive either the partially disabled or totally disabled veteran's deduction.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.



<b>Total Veterans Deductions – Real Property – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>20.8</b>		<b>21.6</b>	
<b>Median:</b>	<b>11.4</b>		<b>11.8</b>	
<b>Lowest:</b>	<b>1.5</b>	<b>Benton</b>	<b>1.9</b>	<b>Benton</b>
<b>Highest:</b>	<b>181.2</b>	<b>Marion</b>	<b>182.0</b>	<b>Marion</b>

Table 24: Real Property Veterans Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
1 Adams	4.8	5.0	5.6	5.9	6.3	6.6	7.3	9.8%
2 Allen	71.3	77.8	82.4	86.7	93.2	94.8	99.5	5.0%
3 Bartholomew	18.8	20.6	21.4	22.3	23.6	25.0	25.8	3.3%
4 Benton	1.0	1.0	1.0	1.2	1.4	1.5	1.9	22.2%
5 Blackford	5.3	5.7	5.8	6.1	6.3	6.6	6.8	2.8%
6 Boone	10.1	10.6	10.9	11.4	12.4	13.4	13.5	0.3%
7 Brown	8.5	9.6	10.0	10.5	10.6	11.1	10.5	-5.3%
8 Carroll	5.3	5.6	5.7	6.1	6.2	6.7	6.8	2.2%
9 Cass	12.5	13.4	14.0	14.7	15.9	16.3	17.7	8.7%
10 Clark	39.5	42.8	46.7	46.6	48.4	50.4	50.0	-0.8%
11 Clay	7.8	7.5	7.7	7.9	8.4	9.2	9.5	2.9%
12 Clinton	5.6	5.7	6.1	6.5	6.5	6.6	7.7	16.6%
13 Crawford	3.8	4.3	4.4	5.2	5.4	5.7	6.6	14.6%
14 Daviess	7.8	8.3	8.8	8.8	9.1	9.6	9.9	3.9%
15 Dearborn	14.6	15.1	16.1	16.8	17.8	18.6	19.6	5.2%
16 Decatur	4.3	4.3	4.3	4.6	4.8	5.0	5.9	16.3%
17 DeKalb	13.2	14.0	14.3	14.8	16.2	17.3	17.3	0.2%
18 Delaware	25.5	27.0	28.6	29.6	30.9	32.7	34.3	5.0%
19 Dubois	8.2	9.1	9.8	10.5	11.3	11.8	12.3	4.3%
20 Elkhart	33.9	35.0	35.2	35.5	37.9	37.4	35.9	-3.8%
21 Fayette	5.5	5.7	5.9	6.2	6.6	7.0	7.4	5.5%
22 Floyd	25.9	26.5	27.9	30.2	31.6	34.0	36.6	7.6%
23 Fountain	3.6	3.8	3.9	4.2	4.5	5.1	5.3	3.2%
24 Franklin	5.0	5.4	5.7	6.0	6.2	6.6	7.2	8.6%
25 Fulton	6.7	7.9	8.5	9.3	10.3	10.4	10.7	2.6%
26 Gibson	9.1	9.3	9.7	10.0	10.5	11.0	12.0	9.3%
27 Grant	33.7	35.8	36.2	37.0	38.6	39.2	41.0	4.6%
28 Greene	13.9	14.2	14.5	15.5	15.7	15.9	16.7	5.0%
29 Hamilton	48.4	54.3	58.8	61.2	67.5	71.7	73.5	2.5%
30 Hancock	27.5	27.6	28.3	30.4	35.7	37.7	40.2	6.5%
31 Harrison	14.8	15.9	16.4	17.6	18.9	19.7	20.4	3.2%
32 Hendricks	51.4	54.8	59.2	63.1	67.2	68.8	68.9	0.1%
33 Henry	12.3	13.9	14.7	16.8	18.3	19.2	19.8	3.2%
34 Howard	36.9	40.3	43.8	44.9	46.9	48.2	51.3	6.5%
35 Huntington	13.1	14.1	15.0	15.3	15.9	16.9	18.7	10.6%
36 Jackson	8.4	8.3	8.1	8.2	8.5	8.7	8.9	2.0%
37 Jasper	5.7	6.6	6.9	7.6	8.5	9.0	9.8	9.9%
38 Jay	4.6	5.9	6.9	7.3	7.6	8.4	9.4	11.1%
39 Jefferson	12.0	12.3	11.9	12.3	12.9	12.8	14.2	10.4%
40 Jennings	7.4	7.5	7.5	7.7	7.8	8.3	9.0	7.9%
41 Johnson	39.2	43.1	46.3	52.2	55.9	59.3	60.3	1.7%
42 Knox	11.6	12.5	12.5	12.6	12.8	13.4	13.6	1.5%
43 Kosciusko	15.5	17.0	17.7	18.5	19.8	20.3	20.6	1.6%
44 LaGrange	5.8	6.1	6.3	6.4	6.8	6.8	6.7	-1.2%
45 Lake	66.1	71.0	73.6	77.8	82.5	87.8	94.8	8.0%
46 LaPorte	23.2	23.2	24.8	26.6	28.4	30.8	32.0	3.9%
47 Lawrence	15.2	16.9	18.4	19.5	20.4	21.9	23.7	8.3%
48 Madison	37.8	40.6	41.5	44.1	46.6	48.1	49.0	1.9%
49 Marion	163.0	170.4	172.8	171.9	176.6	181.2	182.0	0.4%
50 Marshall	11.3	12.3	12.7	13.8	14.2	14.5	15.4	5.6%

Table 24: Real Property Veterans Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	4.0	3.9	4.0	4.1	4.4	4.6	4.9	7.3%
52	Miami	29.5	28.9	29.8	29.9	31.5	31.5	33.2	5.3%
53	Monroe	26.3	27.2	27.6	28.8	29.9	30.8	30.8	-0.2%
54	Montgomery	5.9	6.3	6.4	6.8	7.6	8.0	8.2	2.9%
55	Morgan	22.5	24.7	26.0	28.7	29.6	31.2	31.8	1.9%
56	Newton	2.9	3.1	3.3	3.4	3.6	3.7	4.1	10.7%
57	Noble	15.9	16.8	17.9	18.4	17.8	18.6	19.5	4.9%
58	Ohio	1.6	1.6	1.8	2.0	2.0	2.3	2.5	10.6%
59	Orange	6.1	6.4	6.8	7.2	7.7	8.4	9.1	8.6%
60	Owen	7.8	8.5	8.6	9.3	10.0	10.4	10.4	0.7%
61	Parke	5.5	5.8	6.0	6.5	6.6	7.3	8.2	11.8%
62	Perry	5.3	5.5	6.0	6.4	6.5	7.0	7.8	11.0%
63	Pike	3.6	3.3	3.4	3.5	3.7	4.0	4.3	5.7%
64	Porter	30.0	32.1	34.6	37.0	39.2	41.4	42.6	2.7%
65	Posey	7.2	7.5	7.7	7.9	8.5	8.7	9.2	5.8%
66	Pulaski	3.2	3.2	3.3	3.3	3.4	3.8	4.2	9.3%
67	Putnam	11.0	11.5	11.9	12.4	11.9	12.4	12.7	2.3%
68	Randolph	5.0	5.2	5.2	5.4	6.0	6.2	6.5	5.9%
69	Ripley	7.1	7.4	8.1	8.7	9.3	10.0	11.3	13.6%
70	Rush	2.5	2.9	3.1	3.4	3.7	3.9	4.2	8.8%
71	St. Joseph	48.8	51.3	54.2	56.3	57.2	58.9	58.1	-1.2%
72	Scott	7.1	7.1	7.2	7.4	7.9	8.3	9.0	8.6%
73	Shelby	9.9	11.8	12.1	12.6	13.4	14.0	11.1	-20.4%
74	Spencer	6.2	6.5	6.8	7.8	8.6	9.8	10.4	5.7%
75	Starke	5.1	5.8	6.1	6.4	7.2	7.3	7.9	7.9%
76	Steuben	8.3	9.2	10.1	10.8	11.5	12.0	12.4	3.8%
77	Sullivan	6.3	2.3	3.0	3.4	3.6	3.9	4.5	14.2%
78	Switzerland	2.4	2.7	2.9	3.2	3.3	3.6	3.8	7.5%
79	Tippecanoe	18.7	19.4	20.8	21.7	23.3	24.5	24.9	1.5%
80	Tipton	6.7	7.4	7.7	7.9	8.1	8.2	8.5	2.9%
81	Union	1.9	2.1	2.0	2.0	2.2	2.4	2.4	0.6%
82	Vanderburgh	36.8	38.7	39.4	41.3	43.2	44.2	45.2	2.4%
83	Vermillion	4.4	4.4	4.4	4.6	5.3	5.4	5.7	6.6%
84	Vigo	24.7	25.5	26.8	27.7	28.1	27.9	31.1	11.2%
85	Wabash	12.6	13.2	14.0	14.5	15.0	15.0	15.9	5.6%
86	Warren	1.9	2.0	2.1	2.1	2.3	2.4	2.6	7.0%
87	Warrick	16.1	17.6	18.7	19.3	20.9	22.2	26.3	18.3%
88	Washington	8.9	9.0	8.8	9.7	10.5	11.0	11.6	5.9%
89	Wayne	14.4	15.3	15.7	16.7	17.7	18.2	19.2	5.6%
90	Wells	8.3	8.9	9.4	10.1	10.2	10.2	10.8	5.6%
91	White	6.4	7.2	7.4	8.0	8.6	8.7	9.4	7.6%
92	Whitley	10.7	11.4	11.9	12.5	12.9	13.1	13.1	0.0%
<b>Totals</b>		<b>1,506.5</b>	<b>1,596.3</b>	<b>1,667.8</b>	<b>1,745.2</b>	<b>1,840.3</b>	<b>1,914.3</b>	<b>1,986.7</b>	<b>3.8%</b>
		Median							5.4%
		Maximum: Benton							22.2%
		Minimum: Shelby							-20.4%

## Table 25 Blind or Disabled Deduction Real Property

**Code:** IC 6-1.1-12-11 and IC 6-1.1-12-12

**Summary:** An individual may obtain a deduction from the assessed value of real property or a personal property mobile or manufactured home if:

1. the individual is a blind or a disabled person;
2. the real property, mobile home, or manufactured home is principally used and occupied by the individual as the individual's residence;
3. the individual's taxable gross income in the preceding year did not exceed \$17,000; and
4. the individual does not receive the over 65 deduction.

**Amount:** \$12,480

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

Total Blind and/or Disabled Deductions – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	6.3		6.2	
<b>Median:</b>	3.9		3.8	
<b>Lowest:</b>	0.6	Warren	0.7	Warren
<b>Highest:</b>	58.0	Lake	57.0	Lake

Table 25: Real Property Blind and/or Disabled Deductions (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1	Adams	3.8	3.6	3.6	3.4	3.4	3.3	3.2	-3.2%
2	Allen	15.5	15.9	16.4	16.6	17.0	16.6	16.4	-1.2%
3	Bartholomew	5.1	5.4	5.5	5.6	5.5	5.6	5.6	0.2%
4	Benton	0.8	0.8	0.8	0.8	0.8	0.9	0.8	-5.9%
5	Blackford	3.0	3.0	3.2	3.2	3.1	3.0	3.0	-0.7%
6	Boone	2.5	2.6	2.6	2.5	2.5	2.3	2.3	-1.4%
7	Brown	1.3	1.4	1.4	1.5	1.4	1.3	1.4	5.0%
8	Carroll	1.5	1.5	1.4	1.5	1.3	1.4	1.4	-1.8%
9	Cass	3.1	3.2	3.3	3.5	3.5	3.5	3.6	3.0%
10	Clark	19.4	19.7	19.7	19.5	18.3	16.8	15.7	-6.5%
11	Clay	2.7	2.6	2.6	2.5	2.4	2.4	2.4	-0.7%
12	Clinton	2.4	2.5	2.5	2.6	2.7	2.7	2.8	3.4%
13	Crawford	2.9	2.9	3.0	3.1	3.0	2.9	2.9	2.8%
14	Daviess	3.7	3.6	3.7	3.6	3.5	3.5	3.5	0.0%
15	Dearborn	4.4	4.3	4.3	4.2	4.0	3.8	3.7	-3.5%
16	Decatur	2.5	2.3	2.3	2.2	2.2	2.2	2.2	1.4%
17	DeKalb	2.6	2.7	2.9	3.0	2.9	3.0	3.0	0.3%
18	Delaware	17.5	17.4	17.5	17.5	17.3	17.2	17.3	0.5%
19	Dubois	2.3	2.3	2.3	2.3	2.2	2.1	2.1	-2.9%
20	Elkhart	11.3	11.5	11.1	10.8	10.6	10.4	9.9	-4.6%
21	Fayette	3.9	4.0	4.1	4.0	4.0	4.1	4.2	3.7%
22	Floyd	9.4	8.9	8.6	8.5	8.1	7.7	6.9	-10.6%
23	Fountain	2.0	2.0	2.1	2.0	2.0	2.0	2.0	0.5%
24	Franklin	3.2	3.2	3.2	3.1	3.0	2.8	2.6	-6.6%
25	Fulton	2.2	2.2	2.2	2.2	2.1	2.0	1.8	-13.2%
26	Gibson	5.7	5.8	5.8	6.1	5.9	5.9	5.8	-1.3%
27	Grant	7.7	7.8	8.1	8.2	8.3	8.0	8.3	3.7%
28	Greene	6.3	6.5	6.5	6.6	6.3	6.3	6.3	0.2%
29	Hamilton	6.8	6.6	6.7	6.6	6.4	6.3	6.0	-5.4%
30	Hancock	3.1	3.1	3.2	3.3	3.4	3.4	3.3	-2.2%
31	Harrison	7.1	7.3	7.3	7.7	7.6	7.4	7.2	-2.4%
32	Hendricks	6.9	6.9	6.6	6.4	6.2	5.9	5.7	-2.7%
33	Henry	4.2	4.2	4.3	4.7	4.7	5.0	5.6	12.5%
34	Howard	9.4	9.7	10.2	10.5	10.5	10.1	10.2	0.9%
35	Huntington	5.2	5.3	5.3	5.2	5.3	5.3	5.2	-1.5%
36	Jackson	5.3	5.2	5.1	5.0	4.7	4.7	4.6	-1.0%
37	Jasper	3.9	3.8	3.7	3.5	3.3	3.0	2.7	-10.4%
38	Jay	4.1	4.1	4.0	4.0	3.8	3.8	3.9	3.3%
39	Jefferson	5.1	5.1	5.0	4.9	4.8	4.5	4.5	0.3%
40	Jennings	6.1	6.0	5.7	5.6	5.4	5.4	5.0	-7.4%
41	Johnson	8.9	9.4	9.6	9.7	9.4	9.3	8.9	-3.6%
42	Knox	5.4	5.0	5.2	5.2	5.0	4.9	4.8	-1.7%
43	Kosciusko	5.8	5.8	5.8	6.0	5.9	5.9	5.7	-3.5%
44	LaGrange	1.8	1.6	1.5	1.4	1.2	1.2	1.2	-1.5%
45	Lake	68.7	66.2	64.2	62.4	60.2	58.0	57.0	-1.8%
46	LaPorte	13.7	13.9	14.4	14.3	13.9	14.5	14.3	-0.8%
47	Lawrence	8.0	8.1	8.3	8.3	8.0	7.9	7.8	-1.3%
48	Madison	17.1	17.4	17.5	17.8	17.9	17.7	17.3	-2.6%
49	Marion	41.0	40.2	38.9	37.5	37.0	37.3	36.9	-1.1%
50	Marshall	6.0	6.1	5.9	6.2	6.2	5.9	5.9	-1.4%

Table 25: Real Property Blind and/or Disabled Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
51	Martin	1.8	1.8	1.8	1.9	1.9	1.9	-1.6%
52	Miami	3.1	3.1	3.2	3.3	3.3	3.4	3.3%
53	Monroe	7.2	7.0	6.7	6.8	6.3	6.0	-2.2%
54	Montgomery	2.8	2.8	2.8	2.8	2.8	2.4	-9.0%
55	Morgan	7.8	8.4	8.5	8.6	8.5	8.8	2.1%
56	Newton	2.1	2.2	2.2	2.3	2.3	2.4	-0.2%
57	Noble	7.5	7.6	7.5	7.5	7.3	7.2	-3.6%
58	Ohio	0.7	0.7	0.7	0.7	0.8	0.7	-1.4%
59	Orange	3.8	4.0	4.0	4.0	4.0	3.9	-4.2%
60	Owen	3.1	3.2	3.3	3.3	3.3	3.4	2.9%
61	Parke	1.6	1.6	1.7	1.7	1.6	1.7	-1.9%
62	Perry	4.1	4.3	4.3	4.4	4.2	4.3	13.2%
63	Pike	2.4	2.3	2.2	2.2	2.1	2.0	2.4%
64	Porter	12.3	12.1	12.2	12.0	11.6	11.8	-2.7%
65	Posey	2.5	2.4	2.4	2.3	2.2	2.2	-5.4%
66	Pulaski	2.0	2.0	2.0	1.9	1.8	1.8	0.3%
67	Putnam	4.3	4.2	4.0	4.0	4.1	4.0	-1.8%
68	Randolph	3.1	3.2	3.1	3.0	3.1	3.1	3.2%
69	Ripley	4.1	4.0	3.9	3.8	3.7	3.6	-5.7%
70	Rush	1.6	1.7	1.6	1.6	1.6	1.6	1.8%
71	St. Joseph	13.9	13.8	13.6	13.8	13.5	13.1	-2.6%
72	Scott	7.3	7.2	7.1	7.1	6.9	6.7	-0.3%
73	Shelby	4.1	4.0	4.0	4.0	4.0	3.8	-6.0%
74	Spencer	1.8	1.8	1.9	1.8	1.9	2.0	-1.8%
75	Starke	8.3	8.6	8.8	9.0	8.8	8.8	0.1%
76	Steuben	2.3	2.3	2.3	2.4	2.3	2.4	-4.1%
77	Sullivan	4.3	4.4	4.3	4.5	4.5	4.7	-1.8%
78	Switzerland	1.4	1.4	1.4	1.4	1.5	1.5	6.2%
79	Tippecanoe	4.2	4.2	4.1	4.1	4.3	4.3	-4.3%
80	Tipton	0.6	0.7	0.7	0.7	0.7	0.8	2.6%
81	Union	1.1	1.1	1.1	1.1	1.1	1.0	-3.1%
82	Vanderburgh	25.2	25.5	26.2	26.2	25.6	24.7	-2.6%
83	Vermillion	2.7	2.8	3.0	3.1	3.4	3.3	0.3%
84	Vigo	15.0	15.0	15.0	14.7	14.6	13.9	-0.2%
85	Wabash	5.1	5.1	5.3	5.3	5.0	4.9	-4.1%
86	Warren	0.8	0.8	0.7	0.7	0.6	0.6	7.6%
87	Warrick	5.9	5.8	5.8	5.6	5.2	4.7	-0.5%
88	Washington	7.0	6.9	6.8	6.8	6.6	6.4	-3.5%
89	Wayne	15.5	15.8	15.7	15.5	15.2	15.1	2.7%
90	Wells	1.2	1.1	1.1	1.0	1.0	1.1	-2.8%
91	White	2.1	2.1	2.1	2.1	1.9	1.8	-5.4%
92	Whitley	2.2	2.4	2.5	2.5	2.5	2.4	-4.3%
<b>Totals</b>	<b>602.7</b>	<b>602.3</b>	<b>600.9</b>	<b>598.2</b>	<b>586.0</b>	<b>575.7</b>	<b>567.2</b>	<b>-1.5%</b>
					Median			-1.5%
					Maximum:	Perry		13.2%
					Minimum:	Fulton		-13.2%

## Table 26 Energy Systems Deductions Real Property

**Code:** Various (See below)

**Summary:** Energy Systems Deductions:

1. Solar Energy Heating or Cooling System Deduction (IC 6-1.1-12-26, 27.1)
2. Solar Power Device Deduction (IC 6-1.1-12-26.1, 27.1)
3. Wind Powered Device Deduction (IC 6-1.1-12-29, 30)
4. Hydro-Electric Power Device Deduction (IC 6-1.1-12-33, 35.5)
5. Geothermal Energy Heating or Cooling Device Deduction (IC 6-1.1-12-34, 35.5)

Per IC 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Amount:** Solar Energy Heating or Cooling System: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.

Solar Power Device, Wind, Hydroelectric, and Geothermal: Assessed value of property with the device less the assessed value of the property without the device.

Solar Power Device Assessed as Distributable or Personal Property: Assessed value of the device.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Energy Systems Deductions – Real Property – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>4.8</b>		<b>5.1</b>	
<b>Median:</b>	<b>2.8</b>		<b>2.9</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>33.7</b>	<b>Allen</b>	<b>33.1</b>	<b>Allen</b>



Table 26: Real Property Energy Systems Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	8.5	8.9	9.2	9.5	10.0	10.3	9.9	-3.7%
2	Allen	32.1	33.0	34.4	34.6	34.0	33.7	33.1	-1.7%
3	Bartholomew	7.0	7.1	7.7	8.2	8.2	9.8	10.9	11.7%
4	Benton	0.4	0.4	0.4	0.5	0.5	0.5	0.5	-3.3%
5	Blackford	1.1	1.1	1.2	1.2	1.3	1.5	1.9	34.2%
6	Boone	8.9	9.7	10.4	11.0	11.4	12.4	13.3	7.0%
7	Brown	1.6	1.6	1.7	1.8	1.9	2.1	2.1	-2.1%
8	Carroll	2.2	2.2	2.4	2.2	2.2	2.2	2.2	-1.0%
9	Cass	1.7	1.7	1.9	1.9	2.0	2.0	2.0	0.0%
10	Clark	2.5	2.6	2.8	2.9	2.8	3.4	3.6	6.2%
11	Clay	0.8	0.8	1.0	1.0	1.1	1.2	1.6	27.2%
12	Clinton	2.6	2.4	2.3	2.4	2.3	2.3	2.3	-0.2%
13	Crawford	0.2	0.2	-	0.2	0.2	0.2	0.2	-6.3%
14	Daviess	2.7	2.7	2.9	3.0	3.1	3.2	3.6	11.9%
15	Dearborn	4.5	4.9	5.9	6.2	6.8	7.0	7.3	4.8%
16	Decatur	7.6	7.7	8.2	8.2	9.6	9.6	10.0	3.9%
17	DeKalb	11.8	12.4	13.2	14.8	15.3	16.0	11.2	-29.8%
18	Delaware	-	-	0.0	0.0	-	0.0	0.0	0.0%
19	Dubois	11.4	12.0	12.4	12.6	12.8	12.9	12.5	-3.1%
20	Elkhart	4.8	5.4	5.9	6.9	7.5	8.0	8.3	3.3%
21	Fayette	0.4	0.4	0.4	0.5	0.5	0.5	0.6	7.0%
22	Floyd	3.1	3.4	3.6	4.0	4.0	4.3	4.5	3.8%
23	Fountain	0.0	0.0	-	0.0	0.0	0.0	0.1	54.3%
24	Franklin	6.4	6.5	7.3	7.8	8.2	8.5	9.4	10.4%
25	Fulton	3.0	3.0	3.0	3.0	3.0	2.9	3.0	2.3%
26	Gibson	1.7	1.8	2.3	2.6	2.8	3.0	2.8	-6.5%
27	Grant	3.4	3.4	3.5	3.6	3.6	3.6	0.4	-89.6%
28	Greene	1.9	2.1	2.2	2.4	2.5	2.6	3.1	17.8%
29	Hamilton	7.3	7.5	15.3	15.7	15.0	15.4	21.1	36.3%
30	Hancock	1.6	2.0	2.2	2.5	2.7	2.8	2.9	0.9%
31	Harrison	1.7	1.9	2.1	2.3	2.3	2.4	2.8	15.8%
32	Hendricks	4.2	4.0	3.9	4.0	4.0	5.4	7.0	29.2%
33	Henry	1.9	1.8	2.1	2.2	2.2	3.2	3.5	11.1%
34	Howard	7.8	7.9	8.4	8.3	8.3	8.3	8.1	-3.1%
35	Huntington	12.2	12.4	12.3	12.8	12.9	12.4	11.6	-6.0%
36	Jackson	0.9	1.0	1.4	1.7	1.8	2.0	2.1	5.5%
37	Jasper	0.9	0.9	0.9	0.9	0.9	0.9	0.9	-2.7%
38	Jay	2.2	2.6	2.8	2.9	3.3	3.7	6.5	74.2%
39	Jefferson	1.5	1.9	1.9	2.0	2.0	2.1	2.1	-0.7%
40	Jennings	1.7	1.8	1.9	2.0	2.2	2.1	2.8	30.5%
41	Johnson	0.0	0.6	0.6	0.7	0.8	2.4	2.6	11.0%
42	Knox	1.5	1.6	1.5	1.3	1.7	1.8	1.8	0.4%
43	Kosciusko	17.8	18.4	20.2	21.7	23.9	26.3	30.3	15.4%
44	LaGrange	2.6	2.7	2.8	2.9	2.9	3.0	3.0	0.6%
45	Lake	2.9	2.9	2.9	3.1	3.2	3.7	3.9	4.7%
46	LaPorte	-	0.1	0.1	0.1	0.2	0.3	0.3	28.1%
47	Lawrence	3.8	3.9	4.0	4.2	4.5	4.7	5.3	12.3%
48	Madison	1.8	1.9	1.9	2.0	2.1	2.1	2.1	1.0%
49	Marion	9.0	9.1	9.1	8.9	9.0	9.2	9.6	3.7%
50	Marshall	2.0	3.1	3.6	4.0	4.2	5.0	6.0	21.5%

Table 26: Real Property Energy Systems Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	1.6	1.7	1.9	2.0	2.0	2.3	2.4	4.0%
52	Miami	4.9	4.9	5.2	5.3	5.3	5.3	5.3	0.8%
53	Monroe	3.9	3.9	4.1	4.1	4.2	4.6	4.6	1.9%
54	Montgomery	3.0	3.2	3.5	3.7	3.8	3.9	4.2	9.0%
55	Morgan	12.7	13.2	13.6	14.0	16.1	17.6	19.1	8.6%
56	Newton	0.0	0.1	0.1	0.1	0.1	0.1	0.1	-13.3%
57	Noble	15.1	15.7	16.6	16.5	16.2	18.1	18.6	2.7%
58	Ohio	1.2	1.2	1.2	1.3	1.4	1.5	1.7	14.7%
59	Orange	0.7	0.7	0.8	0.9	1.0	1.1	1.1	0.6%
60	Owen	2.1	2.0	2.0	1.9	1.9	2.0	2.1	8.2%
61	Parke	0.9	1.0	0.0	1.0	1.1	1.1	1.0	-7.1%
62	Perry	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.0%
63	Pike	1.0	1.1	1.2	1.2	1.3	1.4	1.4	3.3%
64	Porter	1.9	2.0	2.5	2.6	2.7	2.8	2.3	-16.4%
65	Posey	1.3	1.6	2.3	2.9	3.4	4.1	4.6	12.5%
66	Pulaski	1.2	1.2	1.2	1.3	1.3	1.3	1.3	0.0%
67	Putnam	1.7	1.7	1.8	1.8	2.0	2.0	2.0	1.0%
68	Randolph	1.1	1.2	1.5	1.6	2.5	2.6	2.9	10.3%
69	Ripley	5.9	6.0	6.5	6.8	8.3	8.6	9.0	5.1%
70	Rush	1.2	1.2	1.2	1.3	1.3	1.4	1.5	5.2%
71	St. Joseph	2.2	2.2	2.3	2.5	2.7	3.1	3.9	26.5%
72	Scott	-	-	-	-	-	-	-	
73	Shelby	4.3	5.0	5.6	6.2	6.8	7.0	7.4	6.3%
74	Spencer	2.0	2.4	2.1	2.2	2.1	2.4	2.5	6.4%
75	Starke	0.8	0.9	0.9	0.9	1.0	1.0	1.0	-2.4%
76	Steuben	1.7	1.9	2.1	2.2	2.3	2.3	2.3	0.1%
77	Sullivan	-	-	-	0.9	1.0	1.2	1.2	0.2%
78	Switzerland	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.6%
79	Tippecanoe	0.0	-	0.0	0.0	0.0	0.0	0.2	450.0%
80	Tipton	3.9	4.3	4.5	4.6	4.8	4.4	4.4	-0.5%
81	Union	0.3	0.4	0.5	0.5	0.6	0.6	0.6	-12.0%
82	Vanderburgh	4.5	5.3	6.6	7.7	8.6	12.6	15.4	22.8%
83	Vermillion	0.8	0.6	0.6	0.6	0.7	0.6	0.7	16.7%
84	Vigo	1.8	1.8	2.0	2.2	2.5	3.2	3.8	18.7%
85	Wabash	8.1	8.2	8.3	8.7	8.7	8.8	8.9	2.0%
86	Warren	0.8	0.8	-	0.9	0.9	0.9	0.9	2.0%
87	Warrick	2.1	2.5	2.7	2.8	2.9	4.2	5.1	22.7%
88	Washington	0.4	0.4	0.5	0.4	0.4	0.5	0.5	17.8%
89	Wayne	2.2	2.5	2.7	2.9	3.1	3.3	3.3	-0.7%
90	Wells	8.0	8.3	8.6	8.6	8.9	9.1	9.3	2.5%
91	White	0.4	0.4	0.4	0.4	0.5	0.5	0.5	-0.5%
92	Whitley	12.7	13.0	13.3	13.6	13.0	13.4	13.8	3.3%
<b>Totals</b>		<b>336.3</b>	<b>352.4</b>	<b>379.5</b>	<b>398.7</b>	<b>416.0</b>	<b>444.2</b>	<b>468.2</b>	<b>5.4%</b>
		Median							3.3%
		Maximum: Tippecanoe							450.0%
		Minimum: Grant							-89.6%

## Table 27 Fertilizer and Pesticide Storage Deduction Real Property

**Code:** IC 6-1.1-12-38

**Summary:** The owner of improvements made to comply with the fertilizer storage rules adopted by the state chemist under Ind. Code § 15-16-2-44 and the pesticide storage rules adopted by the state chemist under Ind. Code § 15-16-4-52 is entitled to a deduction from the assessed value of the property.

**Amount:** The assessed value of the storage improvements.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Fertilizer and Pesticide Storage Deductions – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>0.3</b>		<b>0.4</b>	
<b>Median:</b>	<b>0.1</b>		<b>0.1</b>	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>3.1</b>	<b>Decatur</b>	<b>3.1</b>	<b>Decatur</b>

Table 27: Real Property Fertilizer and Pesticide Storage Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.3	0.4	0.3	0.4	0.4	0.4	0.4	-4.5%
2 Allen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.6%
3 Bartholomew	-	-	0.0	0.0	0.0	0.0	0.0	0.0%
4 Benton	0.3	0.3	0.4	0.3	0.3	0.4	0.4	-0.5%
5 Blackford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	20.7%
6 Boone	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.8%
7 Brown	-	-	-	-	-	-	-	
8 Carroll	0.2	0.2	0.2	0.2	0.2	0.2	0.3	7.4%
9 Cass	0.6	0.6	0.6	0.7	0.7	0.7	0.8	23.7%
10 Clark	-	-	-	-	-	-	-	
11 Clay	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0%
12 Clinton	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0%
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	3.1	3.1	3.1	3.1	3.1	3.1	3.1	-0.3%
17 DeKalb	1.0	1.0	1.0	1.0	1.0	0.9	1.0	7.2%
18 Delaware	0.5	0.5	0.6	0.6	0.4	0.1	0.2	10.8%
19 Dubois	-	-	0.1	0.1	0.1	0.1	0.3	199.1%
20 Elkhart	0.2	0.3	0.9	0.9	1.0	1.0	1.1	12.8%
21 Fayette	0.1	0.1	0.2	0.2	0.2	0.2	0.2	9.3%
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	0.5	0.5	0.5	0.5	0.5	0.4	0.4	14.4%
26 Gibson	0.5	0.5	0.6	0.6	0.6	0.6	0.7	32.8%
27 Grant	0.1	0.1	0.1	0.1	0.1	0.1	0.2	41.4%
28 Greene	0.5	0.5	0.5	0.3	0.2	1.2	1.1	-1.3%
29 Hamilton	0.4	0.4	0.5	0.5	0.5	0.5	0.5	11.4%
30 Hancock	0.3	0.3	0.3	0.3	0.3	-	-	
31 Harrison	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
32 Hendricks	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0%
33 Henry	0.1	0.1	0.3	0.3	0.3	0.3	0.2	-14.9%
34 Howard	0.1	0.1	0.1	0.1	0.1	0.1	0.1	11.4%
35 Huntington	0.1	0.1	1.6	1.6	1.4	1.4	1.7	21.8%
36 Jackson	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0%
37 Jasper	0.1	0.8	0.8	0.8	0.8	0.8	0.8	-1.5%
38 Jay	0.1	0.2	0.2	0.2	0.2	0.2	0.2	1.4%
39 Jefferson	-	-	-	-	0.9	0.9	1.0	13.2%
40 Jennings	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
41 Johnson	-	-	-	-	-	-	-	
42 Knox	1.0	1.0	0.7	0.7	0.7	0.7	0.7	0.0%
43 Kosciusko	0.9	0.9	0.9	0.8	0.8	0.8	0.9	11.4%
44 LaGrange	0.3	0.4	0.7	0.7	0.7	0.7	0.7	3.8%
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	0.4	0.4	0.4	0.4	0.4	0.4	0.4	19.3%
48 Madison	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.0%
49 Marion	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.0%
50 Marshall	0.1	0.1	0.1	0.1	0.2	0.2	0.2	22.9%

Table 27: Real Property Fertilizer and Pesticide Storage Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
52	Miami	0.2	0.2	0.2	0.2	0.2	0.1	0.1	10.6%
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	1.9	1.9	1.8	1.8	1.8	1.9	1.9	0.0%
55	Morgan	-	-	-	-	-	-	-	
56	Newton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
57	Noble	0.1	0.2	0.5	0.5	0.5	0.5	0.5	0.0%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	0.1	0.1	0.1	0.1	0.1	0.1	0.1	18.0%
60	Owen	-	-	-	-	-	-	-	
61	Parke	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0%
62	Perry	-	-	-	-	-	-	-	
63	Pike	-	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	1.0	1.0	1.0	1.4	1.8	1.8	2.0	14.3%
66	Pulaski	0.4	0.4	0.4	0.4	0.4	0.6	0.6	-4.1%
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	0.3	0.4	0.4	0.5	0.5	0.5	1.0	111.6%
69	Ripley	0.0	0.0	0.0	0.0	1.3	1.7	1.7	0.0%
70	Rush	0.6	0.6	0.6	0.7	0.6	0.6	0.6	1.6%
71	St. Joseph	0.4	0.3	0.3	0.3	0.3	0.2	0.2	4.2%
72	Scott	-	-	-	-	-	-	-	
73	Shelby	0.1	0.3	0.7	0.7	0.7	0.6	0.7	26.4%
74	Spencer	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	0.2	0.6	0.6	0.6	4.2%
80	Tipton	-	-	-	-	-	-	-	
81	Union	0.1	0.1	0.1	0.1	0.1	0.1	0.1	6.3%
82	Vanderburgh	-	0.1	0.1	0.1	0.1	0.1	0.1	-7.9%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	0.3	0.3	0.2	0.2	0.2	0.2	0.2	11.6%
86	Warren	0.0	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	0.5	0.5	0.5	0.5	0.5	0.5	0.8	63.2%
90	Wells	0.5	0.4	0.5	0.4	0.4	0.4	0.5	15.6%
91	White	0.3	0.3	0.6	0.6	0.7	0.7	0.7	2.8%
92	Whitley	0.2	0.3	0.2	0.2	0.2	0.2	0.2	-15.0%
<b>Totals</b>		<b>21.5</b>	<b>22.4</b>	<b>26.4</b>	<b>26.8</b>	<b>29.4</b>	<b>30.1</b>	<b>33.0</b>	<b>9.8%</b>
		Median							4.0%
		Maximum: Dubois							199.1%
		Minimum: Whitley							-15.0%

## Table 28 Model Residence Deduction Real Property

**Code:** IC 6-1.1-12.6

**Summary:** Real property that consists of a single family residence, single family townhouse, or single family condominium unit that has never been occupied as a principal residence, and is used for display or demonstration to prospective buyers or lessees for purposes of potential acquisition or lease of a similar type of residence, townhouse, or condominium unit on the same property or other property is considered model residence.

**Amount:** Eligible applicants are entitled to a deduction from the assessed value of the residence in the amount of 50% of the assessed value of the model residence for:

1. not more than one assessment date for which the model residence is assessed as a partially completed structure;
2. the assessment date for which the model residence is first assessed as a fully completed structure; and
3. the two assessment dates that immediately follow the first assessment date.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Model Residence Deductions – Real Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>0.1</b>		<b>0.1</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>2.8</b>	<b>Hamilton</b>	<b>2.5</b>	<b>Lake</b>

Table 28: Real Property Model Residence Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	-	-	-	-	-	-		
2	Allen	2.1	2.3	1.1	1.3	1.1	1.1	1.8	74.4%
3	Bartholomew	-	-	-	-	-	-	-	
4	Benton	-	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	-	
6	Boone	0.8	1.2	1.9	1.8	1.0	0.9	-	-100.0%
7	Brown	-	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	-	
10	Clark	1.2	0.3	0.2	0.5	0.1	-	0.3	
11	Clay	-	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	-	
16	Decatur	-	-	-	-	-	-	-	
17	DeKalb	0.1	-	-	-	-	-	-	
18	Delaware	-	-	-	-	-	-	-	
19	Dubois	-	-	-	0.2	-	-	-	
20	Elkhart	0.1	-	-	0.0	-	-	-	
21	Fayette	-	-	-	-	-	-	-	
22	Floyd	0.0	-	-	-	-	-	0.2	
23	Fountain	-	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	-	
25	Fulton	-	-	-	-	-	-	-	
26	Gibson	-	-	-	-	-	-	-	
27	Grant	-	-	-	-	-	-	-	
28	Greene	-	-	-	-	-	-	-	
29	Hamilton	3.2	3.8	4.6	6.2	3.8	2.8	2.0	-30.4%
30	Hancock	0.3	-	0.3	0.2	-	0.1	0.3	172.9%
31	Harrison	-	-	-	-	-	-	-	
32	Hendricks	0.1	0.3	0.2	0.5	0.3	0.2	0.2	9.7%
33	Henry	-	-	-	-	-	-	-	
34	Howard	-	-	-	0.1	-	-	-	
35	Huntington	-	-	-	-	-	-	-	
36	Jackson	0.1	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	-	
41	Johnson	0.4	0.5	0.3	0.3	-	0.3	0.5	66.5%
42	Knox	-	-	-	-	-	-	-	
43	Kosciusko	-	-	-	-	-	-	-	
44	LaGrange	-	-	-	-	-	-	-	
45	Lake	1.8	2.3	2.3	0.1	1.0	2.2	2.5	14.3%
46	LaPorte	0.6	0.2	0.2	0.1	0.1	0.1	-	-100.0%
47	Lawrence	-	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	-	
49	Marion	0.5	0.3	-	0.2	0.3	0.1	-	-100.0%
50	Marshall	-	-	-	-	-	-	-	

Table 28: Real Property Model Residence Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	-	-	-	-	-	-	-
52	Miami	-	-	-	-	-	-	-
53	Monroe	-	-	0.1	-	-	-	-
54	Montgomery	-	-	-	-	-	-	-
55	Morgan	-	-	-	-	-	-	-
56	Newton	-	-	-	-	-	-	-
57	Noble	-	-	-	-	-	-	-
58	Ohio	-	-	-	-	-	-	-
59	Orange	-	-	-	-	-	-	-
60	Owen	-	-	-	-	-	-	-
61	Parke	0.1	0.1	0.1	0.1	-	-	-
62	Perry	-	-	-	-	-	-	-
63	Pike	-	-	-	-	-	-	-
64	Porter	1.5	0.6	0.6	0.6	0.4	0.3	1.6%
65	Posey	-	-	-	-	-	-	-
66	Pulaski	-	-	-	-	-	-	-
67	Putnam	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-
71	St. Joseph	0.2	-	-	-	-	0.0	-
72	Scott	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-
74	Spencer	-	-	-	-	-	-	-
75	Starke	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-
77	Sullivan	-	-	-	-	-	-	-
78	Switzerland	-	-	-	-	-	-	-
79	Tippecanoe	-	0.5	0.2	-	-	0.1	-
80	Tipton	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-
82	Vanderburgh	-	0.1	-	-	0.1	-	-
83	Vermillion	-	-	-	-	-	-	-
84	Vigo	-	-	0.3	0.4	0.1	0.1	-100.0%
85	Wabash	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-
87	Warrick	0.1	-	-	-	-	-	-
88	Washington	-	-	-	-	-	-	-
89	Wayne	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-
91	White	-	-	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-
<b>Totals</b>	<b>13.2</b>	<b>12.5</b>	<b>12.3</b>	<b>12.6</b>	<b>8.3</b>	<b>8.2</b>	<b>8.2</b>	<b>-0.1%</b>
					Median			1.6%
					Maximum:	Hancock		172.9%
					Minimum:	Multiple		-100.0%



## Table 29 Residence in Inventory Deduction Real Property

**Code:** IC 6-1.1-12.8

**Summary:** Real property that is not a model residence as defined in Ind. Code § 6-1.1-12.6-1 and consists of a single-family residence, a single-family townhouse, or a single-family condominium unit that has never been occupied. The term does not include any of the land on which the residence, townhouse, or condominium is located.

**Amount:** Eligible applicants are entitled to a deduction from the assessed value of the structure(s) in the amount of 50% of the assessed value of the residence in inventory for:

1. not more than one assessment date for which the residence in inventory is assessed as a partially completed structure;
2. the assessment date for which the residence in inventory is first assessed as a fully completed structure; and
3. the two assessment dates that immediately follow the first assessment date.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion

Total Residence in Inventory Deductions – Real Property – (in Millions)				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	0.0		0.0	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	0.7	Hamilton	0.3	Allen

Table 29: Real Property Residence in Inventory Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	-	-	-	-	-	-		
2	Allen	0.7	0.3	0.6	0.1	-	0.1	0.3	319.0%
3	Bartholomew	-	-	-	-	-	-	-	
4	Benton	-	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	-	
6	Boone	-	-	-	-	-	-	-	
7	Brown	-	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	-	
10	Clark	0.1	0.1	-	-	-	-	-	
11	Clay	-	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	-	
16	Decatur	-	-	-	-	-	-	-	
17	DeKalb	-	-	-	-	0.1	0.1	-	-100.0%
18	Delaware	-	-	-	-	-	-	-	
19	Dubois	-	-	-	-	-	0.1	-	-100.0%
20	Elkhart	-	-	0.0	-	-	-	-	
21	Fayette	-	-	-	-	-	-	-	
22	Floyd	-	-	-	-	-	-	-	
23	Fountain	-	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	-	
25	Fulton	-	-	-	-	-	-	-	
26	Gibson	-	-	-	-	-	-	-	
27	Grant	-	-	-	-	-	-	-	
28	Greene	-	-	-	-	-	-	-	
29	Hamilton	-	-	-	1.2	0.5	0.7	-	-100.0%
30	Hancock	-	-	-	-	-	-	-	
31	Harrison	-	-	-	-	-	-	-	
32	Hendricks	-	-	-	-	-	-	-	
33	Henry	-	-	-	-	-	-	-	
34	Howard	0.3	-	-	-	-	-	-	
35	Huntington	-	-	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	-	
41	Johnson	0.1	0.1	-	-	-	-	-	
42	Knox	0.3	-	-	-	-	-	-	
43	Kosciusko	-	-	-	-	-	-	-	
44	LaGrange	-	-	-	-	-	-	-	
45	Lake	0.2	-	-	0.1	-	-	-	
46	LaPorte	-	-	-	-	-	-	-	
47	Lawrence	-	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	-	
49	Marion	-	-	-	0.6	-	0.1	-	-100.0%
50	Marshall	-	-	-	-	-	-	-	

Table 29: Real Property Residence in Inventory Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
51	Martin	-	-	-	-	-	-	-	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	-	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	-	-	-	-	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	0.3	0.5	0.1	-	-	-	
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	-	-	0.1	-	-	-	-	
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	0.2	-	-	-	-	
85	Wabash	-	-	-	-	-	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	-	
92	Whitley	-	-	-	-	-	-	-	
<b>Totals</b>		<b>1.7</b>	<b>0.9</b>	<b>1.4</b>	<b>2.2</b>	<b>0.6</b>	<b>1.0</b>	<b>0.3</b>	<b>-72.6%</b>
						Median			-100.0%
						Maximum:	Allen		319.0%
						Minimum:	Multiple		-100.0%

## Table 30 Heritage Barn Deduction Real Property

**Code:** IC 6-1.1-12-26.2

**Summary:** A heritage barn is defined as barn with mortise and tenon construction that on the assessment date was constructed before 1950 and retains sufficient integrity of design, materials, and construction to clearly identify the building as a barn. The term does not include a building used as a dwelling.

**Amount:** Eligible applicants are entitled to a deduction equal to 100% of the assessed value of the structure and foundation of the heritage barn.

**Comments:** The deduction was first available in Pay 2016. A heritage barn must meet all the eligible requirements central to a heritage barn deduction. A county may impose an annual public safety fee not to exceed \$50 for each heritage barn receiving this deduction.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Heritage Barn Deductions – Real Property – (in Millions)				
	Pay 2022		Pay 2023	
<b>Average:</b>	0.4		0.5	
<b>Median:</b>	0.1		0.1	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	5.3	Elkhart	6.4	Elkhart

Table 30: Real Property Heritage Barn Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.0	-	0.0	0.2	0.1	0.2	0.2	-2.8%
2 Allen	0.0	1.5	1.7	2.6	3.0	3.4	3.4	0.3%
3 Bartholomew	0.0	0.2	0.2	0.3	0.3	0.4	0.5	22.2%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	85.0%
5 Blackford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.8%
6 Boone	0.0	0.3	0.4	0.5	0.9	1.1	1.2	5.5%
7 Brown	0.0	-	-	-	-	0.0	0.0	0.0%
8 Carroll	0.0	0.2	0.2	0.2	0.2	0.3	0.3	12.8%
9 Cass	0.0	0.1	0.1	0.1	0.2	0.2	0.3	35.7%
10 Clark	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
11 Clay	0.0	0.1	0.2	0.2	0.2	0.2	0.2	29.4%
12 Clinton	0.0	0.1	0.1	0.2	0.2	0.3	0.4	21.4%
13 Crawford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.8%
14 Daviess	0.0	-	-	-	-	-	0.0	
15 Dearborn	0.0	0.1	0.2	0.4	0.6	0.8	1.0	28.0%
16 Decatur	0.0	0.1	0.1	0.1	0.0	0.1	0.1	-30.6%
17 DeKalb	0.0	0.0	0.1	0.2	0.3	0.4	0.5	8.1%
18 Delaware	0.0	0.2	0.3	0.5	1.0	1.0	1.3	33.8%
19 Dubois	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-4.0%
20 Elkhart	0.0	0.3	1.4	3.0	4.9	5.3	6.4	20.8%
21 Fayette	0.0	0.0	0.0	0.2	0.2	0.3	0.5	55.8%
22 Floyd	0.0	0.1	0.1	0.1	0.1	0.1	0.2	57.1%
23 Fountain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	109.1%
24 Franklin	0.0	-	0.0	0.0	0.0	0.1	0.1	23.7%
25 Fulton	0.0	0.0	-	0.0	0.0	0.0	0.0	-86.1%
26 Gibson	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
27 Grant	0.0	0.0	0.0	0.0	0.0	0.0	0.1	15.3%
28 Greene	0.0	0.0	0.0	0.0	0.1	0.1	0.1	1.1%
29 Hamilton	0.0	0.1	0.2	0.3	0.3	0.5	0.6	21.8%
30 Hancock	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-20.5%
31 Harrison	0.0	0.1	0.2	0.2	0.3	0.4	0.5	23.5%
32 Hendricks	0.0	0.3	0.5	0.5	0.7	0.8	0.8	2.8%
33 Henry	0.0	-	-	-	-	0.1	0.1	9.9%
34 Howard	0.0	0.1	0.1	0.1	0.2	0.2	0.2	8.4%
35 Huntington	0.0	0.0	0.0	0.0	0.1	0.1	0.2	310.1%
36 Jackson	0.0	0.1	0.2	0.3	0.4	0.7	0.9	30.3%
37 Jasper	0.0	-	-	-	-	-	0.0	
38 Jay	0.0	0.1	0.2	0.5	0.8	1.0	1.2	19.2%
39 Jefferson	0.0	0.1	0.1	0.1	0.1	0.1	0.2	22.8%
40 Jennings	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-11.3%
41 Johnson	0.0	0.1	0.1	0.1	0.2	0.2	0.2	29.8%
42 Knox	0.0	-	-	0.0	0.0	0.1	0.1	9.1%
43 Kosciusko	0.0	0.4	0.8	1.2	1.8	2.3	3.0	26.7%
44 LaGrange	0.0	0.1	0.1	0.2	0.2	0.7	0.8	15.6%
45 Lake	0.0	0.1	0.1	0.2	0.2	0.2	0.3	35.6%
46 LaPorte	0.0	0.2	0.3	0.4	0.4	0.4	0.4	2.7%
47 Lawrence	0.0	0.0	0.0	0.0	0.2	0.3	0.3	9.3%
48 Madison	0.0	0.4	0.5	0.6	0.7	0.7	0.7	3.2%
49 Marion	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.0%
50 Marshall	0.0	0.4	0.9	1.3	1.5	1.7	1.9	12.8%

Table 30: Real Property Heritage Barn Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.0	-	-	-	0.0	-	0.0	
52	Miami	0.0	0.1	0.2	0.4	0.4	0.5	0.6	24.2%
53	Monroe	0.0	0.0	0.1	0.1	0.1	0.2	0.2	11.1%
54	Montgomery	0.0	-	-	0.0	0.0	0.0	0.0	1320.6%
55	Morgan	0.0	-	-	0.0	0.0	0.0	0.0	5500.0%
56	Newton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-5.5%
57	Noble	0.0	0.0	0.4	0.8	1.1	1.3	1.5	19.5%
58	Ohio	0.0	-	-	-	-	0.0	0.0	16.8%
59	Orange	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.3%
60	Owen	0.0	0.0	0.0	0.1	0.1	0.1	0.1	36.0%
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.0	0.0	0.0	0.0	0.0	0.0	0.1	13.2%
63	Pike	-	-	-	-	-	-	-	
64	Porter	0.0	0.2	0.2	0.3	0.3	0.3	0.4	5.5%
65	Posey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
66	Pulaski	0.0	-	-	-	-	0.0	0.0	0.0%
67	Putnam	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-3.0%
68	Randolph	0.0	0.3	0.5	1.3	1.9	2.6	3.2	22.5%
69	Ripley	0.0	-	0.0	0.0	0.0	0.0	0.0	-78.5%
70	Rush	0.0	-	0.0	0.0	0.1	0.1	0.1	1.3%
71	St. Joseph	0.0	0.6	1.0	1.1	1.5	1.8	1.8	3.0%
72	Scott	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
73	Shelby	0.0	0.0	0.0	0.1	0.1	0.1	0.1	9.3%
74	Spencer	0.0	0.0	0.0	0.0	0.1	0.1	0.1	14.0%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	0.0	0.0	0.1	0.1	0.2	0.3	0.3	14.0%
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.0%
79	Tippecanoe	0.0	0.2	0.2	0.3	0.3	0.3	0.3	-2.8%
80	Tipton	0.0	-	0.0	0.6	0.7	0.7	0.8	8.7%
81	Union	0.0	0.0	0.0	0.0	0.1	0.1	0.1	65.0%
82	Vanderburgh	0.0	0.1	0.1	0.1	0.1	0.1	0.1	21.5%
83	Vermillion	0.0	0.1	0.1	0.1	0.1	0.1	0.2	71.3%
84	Vigo	0.0	-	0.0	0.0	0.1	0.1	0.1	-2.6%
85	Wabash	0.0	0.1	0.1	0.1	0.1	0.1	0.2	43.7%
86	Warren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
87	Warrick	0.0	-	-	-	0.0	0.0	0.0	7.1%
88	Washington	0.0	0.1	0.2	0.3	0.4	0.4	0.5	8.7%
89	Wayne	0.0	0.4	1.9	2.6	3.1	3.3	3.4	4.1%
90	Wells	-	-	-	-	-	-	-	
91	White	0.0	0.2	0.2	0.3	0.3	0.3	0.3	12.2%
92	Whitley	0.0	0.4	0.3	0.6	0.7	0.8	0.9	7.9%
<b>Totals</b>		<b>0.0</b>	<b>9.1</b>	<b>15.9</b>	<b>24.9</b>	<b>32.9</b>	<b>39.3</b>	<b>45.3</b>	<b>15.4%</b>
		Median							11.7%
		Maximum: Morgan							5500.0%
		Minimum: Fulton							-86.1%

## Table 31 to Table 33 Personal Property Exemptions, Deductions & Abatements

Tables 31 through 33 summarize all personal property exemptions, deductions, and abatements over a seven-year period, from Pay 2017 to Pay 2023. Table 31 summarizes the totals for exemptions, deductions, and abatements combined. Table 32 summarizes the personal property exemptions. Table 33 combines both personal property deductions and abatements. These tables show the percentage increase/decrease from Pay 2022 to Pay 2023 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2022 to Pay 2023 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following personal property deductions and abatements are included:

- Rehabilitation & Economic Revitalization Area Abatements
- Enterprise Zone Investment Deductions
- Energy Systems Deductions

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Exemptions, Deductions, & Abatements – Personal Property – (in Millions)				
	Pay 2022		Pay 2023	
<b>Average:</b>	110.7		115.0	
<b>Median:</b>	45.7		42.7	
<b>Lowest:</b>	0.1	Crawford	0.0	Switzerland
<b>Highest:</b>	1,548.7	Marion	1,689.5	Marion

<b>Total Exemptions – Personal Property – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>36.7</b>		<b>39.6</b>	
<b>Median:</b>	<b>4.3</b>		<b>5.2</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>982.9</b>	<b>Marion</b>	<b>1,092.2</b>	<b>Marion</b>

<b>Total Deductions and Abatements – Personal Property – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>74.0</b>		<b>75.4</b>	
<b>Median:</b>	<b>31.3</b>		<b>23.7</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>678.8</b>	<b>Allen</b>	<b>627.1</b>	<b>Randolph</b>



Table 31: Personal Property Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	47.9	43.8	65.9	87.7	90.4	81.1	73.8	-8.9%
2 Allen	431.2	475.2	584.1	795.7	883.4	901.7	810.2	-10.1%
3 Bartholomew	122.5	105.0	136.8	126.1	112.6	113.7	130.3	14.6%
4 Benton	270.0	281.2	173.2	190.2	170.1	251.1	220.5	-12.2%
5 Blackford	21.7	19.3	21.3	23.1	23.6	22.9	18.4	-19.6%
6 Boone	79.4	104.9	124.5	180.6	198.5	249.9	250.4	0.2%
7 Brown	0.7	0.7	0.6	0.7	0.7	0.8	0.7	-8.3%
8 Carroll	1.5	1.4	0.5	9.4	9.5	7.3	4.7	-35.3%
9 Cass	15.8	12.6	12.6	20.0	32.9	31.7	29.2	-7.9%
10 Clark	116.8	122.0	105.9	116.3	134.4	156.5	138.1	-11.8%
11 Clay	8.9	10.0	9.0	8.1	6.3	5.5	5.6	0.1%
12 Clinton	35.5	28.2	14.3	15.0	46.9	79.3	81.0	2.2%
13 Crawford	0.0	0.2	0.0	0.2	0.2	0.1	0.1	20.4%
14 Daviess	2.9	6.3	6.8	7.1	4.7	5.2	9.8	90.3%
15 Dearborn	3.1	3.4	3.2	3.1	3.1	3.0	6.7	121.6%
16 Decatur	55.5	53.8	45.5	40.2	35.8	33.2	21.9	-34.0%
17 DeKalb	47.8	43.9	56.3	51.0	45.0	34.9	39.9	14.4%
18 Delaware	83.1	83.2	80.0	73.5	64.0	65.6	70.8	7.9%
19 Dubois	57.5	60.2	59.2	59.5	58.3	61.4	73.1	19.1%
20 Elkhart	150.9	154.5	152.7	146.9	151.4	149.2	156.7	5.0%
21 Fayette	21.5	23.3	30.0	21.1	16.9	19.1	20.8	9.1%
22 Floyd	16.9	20.5	24.6	20.3	38.9	41.4	45.6	10.1%
23 Fountain	3.4	2.6	-	0.0	0.7	0.6	0.5	-25.9%
24 Franklin	1.4	0.9	1.1	1.1	1.1	1.1	1.0	-2.6%
25 Fulton	3.1	4.1	3.9	7.6	12.5	5.4	4.4	-18.7%
26 Gibson	11.3	12.9	11.4	12.3	198.3	255.2	234.3	-8.2%
27 Grant	108.2	99.0	95.5	102.7	95.4	99.1	94.7	-4.4%
28 Greene	11.5	12.3	10.3	8.0	10.8	11.1	10.2	-8.4%
29 Hamilton	207.7	196.8	242.4	243.4	245.2	261.4	314.6	20.4%
30 Hancock	55.8	58.6	63.0	73.0	72.3	71.9	61.2	-14.8%
31 Harrison	4.0	5.4	5.7	5.9	5.7	6.5	6.1	-5.9%
32 Hendricks	93.6	90.9	88.7	109.5	165.4	202.2	173.0	-14.4%
33 Henry	17.6	35.5	41.0	31.0	23.1	17.5	21.8	24.4%
34 Howard	343.9	402.5	364.2	292.4	228.3	179.9	133.8	-25.7%
35 Huntington	39.7	38.1	41.4	44.5	49.3	60.4	24.4	-59.7%
36 Jackson	186.2	164.0	147.3	126.4	131.3	181.6	164.5	-9.4%
37 Jasper	37.5	29.8	24.6	23.7	21.0	16.2	17.3	6.7%
38 Jay	43.1	30.9	74.0	66.9	59.2	46.6	28.9	-38.0%
39 Jefferson	13.5	7.8	4.7	3.9	5.1	5.3	4.6	-11.9%
40 Jennings	12.7	14.0	20.4	24.7	42.0	34.1	24.8	-27.3%
41 Johnson	94.7	97.4	88.5	73.6	82.1	78.4	77.5	-1.2%
42 Knox	654.1	602.2	442.7	399.5	295.8	393.4	126.9	-67.7%
43 Kosciusko	95.9	103.4	96.8	93.8	86.0	69.4	64.2	-7.5%
44 LaGrange	18.6	23.6	24.3	23.4	21.0	16.0	14.1	-12.3%
45 Lake	1,825.6	1,273.8	905.8	668.9	528.6	408.2	427.4	4.7%
46 LaPorte	129.3	90.4	136.1	132.7	93.1	138.8	154.2	11.1%
47 Lawrence	49.1	57.0	69.0	85.8	86.8	83.5	76.4	-8.5%
48 Madison	249.9	239.7	264.6	270.3	278.5	291.1	250.2	-14.0%
49 Marion	1,381.4	1,470.4	1,540.8	1,478.6	1,555.3	1,548.7	1,689.5	9.1%
50 Marshall	57.2	52.4	57.0	56.7	64.6	69.1	71.4	3.2%

Table 31: Personal Property Exemptions, Deductions, & Abatements (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	1.3	1.0	0.8	1.3	1.0	0.9	0.8	-14.8%
52	Miami	10.1	10.8	10.5	16.5	18.2	15.3	18.9	23.5%
53	Monroe	117.8	110.9	107.4	107.8	103.7	104.1	156.5	50.3%
54	Montgomery	56.2	65.3	78.6	68.2	53.7	67.8	52.7	-22.3%
55	Morgan	18.8	42.5	51.0	392.5	407.5	352.2	365.3	3.7%
56	Newton	7.0	6.1	5.5	5.6	5.6	4.2	3.9	-6.5%
57	Noble	50.3	51.8	47.2	48.0	43.7	32.6	32.9	1.1%
58	Ohio	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-7.3%
59	Orange	5.3	5.0	4.7	5.7	7.5	7.9	10.2	29.0%
60	Owen	0.5	0.4	2.2	0.2	5.2	8.3	9.1	9.6%
61	Parke	1.5	1.3	1.7	3.0	3.2	4.6	1.1	-75.9%
62	Perry	19.2	20.8	24.0	28.4	20.0	18.3	13.8	-24.6%
63	Pike	0.7	0.8	0.7	0.7	-	0.8	1.1	45.6%
64	Porter	191.5	241.8	257.3	247.1	210.6	198.6	160.6	-19.1%
65	Posey	17.2	180.0	201.9	196.4	161.1	132.7	194.0	46.2%
66	Pulaski	10.3	3.9	3.2	3.1	3.6	3.4	2.8	-17.2%
67	Putnam	79.9	83.0	79.3	73.2	59.1	39.4	39.9	1.2%
68	Randolph	283.7	210.8	174.5	153.4	158.5	153.1	631.2	312.1%
69	Ripley	7.9	6.7	6.5	6.4	6.6	6.5	4.6	-29.1%
70	Rush	17.6	18.3	19.9	19.5	18.4	15.7	15.2	-3.6%
71	St. Joseph	357.4	344.8	324.1	508.8	611.2	596.3	537.4	-9.9%
72	Scott	40.0	40.7	25.7	37.9	43.3	44.8	51.5	15.2%
73	Shelby	57.9	58.5	64.2	75.5	68.9	91.3	93.1	2.1%
74	Spencer	7.2	2.5	7.7	6.4	15.1	6.1	4.1	-32.6%
75	Starke	2.8	2.0	2.1	2.5	3.4	4.1	3.2	-20.6%
76	Steuben	33.0	40.1	37.1	33.5	43.1	51.2	49.7	-2.8%
77	Sullivan	7.8	4.0	2.6	2.6	2.6	4.2	1.6	-61.7%
78	Switzerland	0.2	-	0.1	0.3	0.2	0.2	0.0	-78.4%
79	Tippecanoe	316.4	473.6	488.3	505.0	440.9	365.9	362.5	-0.9%
80	Tipton	80.6	67.6	55.3	47.0	36.5	30.9	21.2	-31.2%
81	Union	5.5	3.2	2.1	1.5	1.3	1.0	0.6	-37.6%
82	Vanderburgh	197.7	193.2	211.1	214.8	221.5	204.5	236.4	15.6%
83	Vermillion	39.5	37.8	37.9	37.6	33.5	16.0	21.7	35.3%
84	Vigo	126.4	109.9	76.2	75.1	39.8	83.4	87.8	5.3%
85	Wabash	5.5	9.1	8.3	11.9	15.5	20.0	34.2	70.9%
86	Warren	9.3	8.2	8.2	8.4	7.8	85.6	184.1	115.0%
87	Warrick	45.7	51.2	77.2	94.0	91.4	93.5	79.8	-14.6%
88	Washington	16.3	19.4	21.3	31.2	20.8	24.4	16.2	-33.6%
89	Wayne	106.7	112.8	130.2	120.6	140.6	161.7	165.1	2.1%
90	Wells	49.3	44.9	35.9	43.8	70.9	69.0	53.2	-22.9%
91	White	146.2	126.5	176.5	100.4	80.3	114.9	308.1	168.1%
92	Whitley	54.6	41.2	41.8	38.6	83.7	85.6	72.7	-15.1%
<b>Totals</b>		<b>9,943.9</b>	<b>9,722.2</b>	<b>9,483.6</b>	<b>9,830.3</b>	<b>9,945.7</b>	<b>10,188.7</b>	<b>10,579.8</b>	<b>3.8%</b>
		Median							-6.2%
		Maximum: Randolph							312.1%
		Minimum: Switzerland							-78.4%

Table 32: Personal Property Exemptions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	2.9	2.9	3.0	2.9	2.9	2.7	3.0	8.7%
2 Allen	157.2	156.2	171.1	176.5	189.7	222.9	223.1	0.1%
3 Bartholomew	7.7	7.3	8.5	8.8	7.2	6.9	10.6	54.1%
4 Benton	0.5	0.4	0.4	0.4	0.5	0.4	0.5	4.2%
5 Blackford	2.5	2.5	2.4	2.3	2.4	2.3	2.3	1.7%
6 Boone	12.6	12.0	17.0	19.2	19.3	13.3	13.7	2.9%
7 Brown	0.7	0.7	0.6	0.7	0.7	0.8	0.7	-8.3%
8 Carroll	1.3	1.4	-	1.5	-	0.7	1.6	128.2%
9 Cass	3.5	3.4	3.5	6.6	3.1	3.3	3.4	1.6%
10 Clark	6.5	7.0	6.8	7.4	8.5	8.5	8.1	-5.1%
11 Clay	3.6	3.9	3.3	3.7	3.7	4.0	4.0	1.8%
12 Clinton	5.4	-	4.9	3.1	46.9	2.4	5.8	145.2%
13 Crawford	0.0	0.2	-	0.2	0.2	0.1	0.1	21.5%
14 Daviess	-	0.6	1.1	1.6	4.7	0.0	1.2	107747.2%
15 Dearborn	3.1	3.4	3.2	3.1	3.1	3.0	6.7	121.6%
16 Decatur	2.5	2.6	2.4	2.5	2.5	2.5	2.5	-0.4%
17 DeKalb	7.9	7.8	8.1	8.3	3.6	4.6	5.5	18.9%
18 Delaware	62.2	64.1	67.5	63.6	56.9	58.6	60.3	2.9%
19 Dubois	51.1	51.6	49.6	50.9	51.2	55.7	68.7	23.3%
20 Elkhart	81.6	87.9	89.1	91.6	97.4	102.7	101.9	-0.8%
21 Fayette	9.1	9.3	14.7	7.1	2.7	2.7	2.7	1.0%
22 Floyd	8.6	8.4	9.0	3.9	5.6	5.3	0.6	-89.1%
23 Fountain	0.1	0.1	-	0.0	0.0	0.2	0.2	-12.5%
24 Franklin	1.1	0.7	1.0	1.0	1.0	1.0	1.0	4.4%
25 Fulton	1.1	1.1	1.1	1.2	1.2	1.1	1.0	-10.7%
26 Gibson	6.3	6.5	6.5	6.5	7.0	7.8	6.0	-22.4%
27 Grant	59.9	57.7	55.4	57.3	57.3	57.5	58.8	2.3%
28 Greene	0.0	1.9	1.9	1.9	1.5	1.7	1.9	7.2%
29 Hamilton	162.4	154.9	173.5	177.6	187.5	200.8	243.5	21.2%
30 Hancock	5.2	5.1	5.3	5.2	5.2	7.3	6.9	-5.4%
31 Harrison	2.7	3.4	2.7	2.8	2.8	2.9	3.0	5.3%
32 Hendricks	33.4	33.5	34.4	34.3	42.1	48.2	49.6	2.9%
33 Henry	4.6	4.3	4.9	4.7	4.8	5.0	5.2	3.8%
34 Howard	27.4	29.2	30.7	33.8	36.9	41.2	39.7	-3.7%
35 Huntington	20.7	21.7	21.4	22.4	22.3	25.0	20.3	-18.7%
36 Jackson	19.2	18.3	19.1	19.6	20.4	20.9	22.3	6.8%
37 Jasper	4.2	7.4	8.5	8.3	6.1	5.6	6.0	5.6%
38 Jay	0.0	1.8	1.9	6.0	7.2	5.8	5.7	-2.4%
39 Jefferson	-	-	-	-	5.1	-	0.0	
40 Jennings	4.0	4.1	4.2	2.0	2.0	2.3	2.3	1.2%
41 Johnson	16.0	22.9	25.1	24.7	27.4	23.8	23.9	0.5%
42 Knox	4.7	5.5	7.1	7.0	290.5	6.9	7.1	3.0%
43 Kosciusko	15.2	18.3	20.7	20.5	19.7	19.5	20.6	5.7%
44 LaGrange	4.9	5.5	5.7	5.8	6.1	5.7	5.9	4.0%
45 Lake	257.5	269.9	280.5	285.8	291.7	304.5	292.6	-3.9%
46 LaPorte	55.2	27.4	26.3	26.6	35.9	39.2	44.3	12.9%
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	86.8	88.2	87.5	89.5	87.2	97.8	99.1	1.3%
49 Marion	901.4	922.2	962.8	967.2	1,002.3	982.9	1,092.2	11.1%
50 Marshall	24.7	23.4	24.0	23.9	24.6	26.8	26.5	-0.9%

Table 32: Personal Property Exemptions (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
51	Martin	-	-	-	0.9	1.0	0.7	0.7	-1.2%
52	Miami	3.5	3.7	3.6	3.5	3.6	3.7	3.6	-1.1%
53	Monroe	62.9	66.2	57.5	56.7	54.8	57.1	73.8	29.3%
54	Montgomery	13.4	15.0	16.7	18.2	10.3	16.8	9.7	-42.1%
55	Morgan	12.9	13.7	14.0	17.2	16.0	14.5	31.4	116.5%
56	Newton	0.5	0.5	0.5	0.5	0.5	0.6	0.6	9.0%
57	Noble	7.1	7.6	7.8	8.1	8.1	8.4	8.6	3.1%
58	Ohio	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-7.3%
59	Orange	3.8	3.8	3.9	4.1	7.5	4.3	4.6	8.1%
60	Owen	0.1	0.2	0.2	0.2	0.3	0.3	0.3	1.5%
61	Parke	0.6	0.6	-	0.8	-	0.9	0.2	-72.9%
62	Perry	1.2	2.0	2.1	2.0	-	2.0	0.5	-76.3%
63	Pike	0.7	0.8	0.7	0.7	-	0.8	1.1	46.9%
64	Porter	39.0	40.1	42.1	43.0	44.6	44.1	47.0	6.7%
65	Posey	1.2	0.1	1.4	1.2	161.1	1.4	1.2	-11.0%
66	Pulaski	1.4	1.3	-	0.2	1.3	1.4	1.4	0.9%
67	Putnam	15.6	15.9	16.6	17.4	17.4	15.8	18.8	19.2%
68	Randolph	3.4	3.5	3.1	3.3	3.7	3.7	4.1	10.7%
69	Ripley	1.4	1.5	1.4	1.4	1.6	1.7	1.9	7.0%
70	Rush	1.3	1.3	1.2	1.3	1.3	1.3	1.3	0.0%
71	St. Joseph	268.7	276.4	281.3	273.9	280.0	288.2	268.7	-6.8%
72	Scott	0.3	0.0	0.1	0.5	0.6	0.6	0.5	-26.0%
73	Shelby	1.6	1.8	2.1	2.8	-	-	-	
74	Spencer	6.4	2.0	7.4	6.4	6.3	-	-	
75	Starke	0.6	0.6	0.8	0.8	0.8	0.8	0.9	9.6%
76	Steuben	19.1	19.8	13.8	14.0	13.6	14.0	14.3	2.4%
77	Sullivan	-	-	-	0.0	0.0	-	-	
78	Switzerland	0.2	-	0.1	0.3	0.2	0.2	0.0	-78.4%
79	Tippecanoe	76.4	84.8	71.4	79.0	80.9	90.5	142.3	57.2%
80	Tipton	4.4	4.9	4.8	5.2	5.5	5.1	5.1	-0.3%
81	Union	0.1	-	0.2	0.1	0.1	1.0	-	-100.0%
82	Vanderburgh	143.5	140.8	146.2	149.4	200.1	152.2	161.1	5.9%
83	Vermillion	32.9	33.1	33.9	34.2	30.1	4.2	4.6	7.2%
84	Vigo	45.4	48.5	55.2	58.2	0.2	61.8	64.8	5.0%
85	Wabash	-	-	-	-	-	-	14.0	
86	Warren	1.2	-	1.1	1.3	1.3	-	-	
87	Warrick	7.0	22.3	23.8	35.1	42.5	48.7	49.3	1.2%
88	Washington	1.1	1.1	1.1	0.0	1.1	1.1	-	-100.0%
89	Wayne	53.9	56.5	58.9	61.5	64.5	68.8	74.2	7.9%
90	Wells	3.4	3.5	3.7	3.3	4.0	3.9	4.0	4.0%
91	White	3.9	3.7	3.6	1.4	4.0	4.8	5.4	12.8%
92	Whitley	5.8	-	6.5	7.2	7.6	7.7	8.2	6.5%
<b>Totals</b>		<b>2,995.0</b>	<b>3,046.2</b>	<b>3,167.3</b>	<b>3,216.8</b>	<b>3,785.1</b>	<b>3,377.9</b>	<b>3,641.1</b>	<b>7.8%</b>
		Median							2.9%
		Maximum: Daviess							107747.2%
		Minimum: Multiple							-100.0%

Table 33: Personal Property Deductions & Abatements (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1	Adams	45.1	40.9	62.9	84.8	87.4	78.4	70.9	-9.6%
2	Allen	274.0	319.0	413.0	619.1	693.7	678.8	587.1	-13.5%
3	Bartholomew	114.7	97.7	128.3	117.3	105.4	106.9	119.8	12.0%
4	Benton	269.5	280.8	172.8	189.7	169.6	250.7	220.1	-12.2%
5	Blackford	19.2	16.8	18.9	20.9	21.2	20.6	16.1	-22.0%
6	Boone	66.8	92.9	107.5	161.4	179.2	236.6	236.7	0.0%
7	Brown	-	-	-	-	-	-	-	
8	Carroll	0.1	0.0	0.5	7.9	9.5	6.6	3.1	-52.7%
9	Cass	12.3	9.2	9.0	13.4	29.8	28.4	25.8	-9.0%
10	Clark	110.3	115.0	99.1	109.0	125.9	148.0	130.0	-12.2%
11	Clay	5.3	6.1	5.7	4.4	2.6	1.6	1.5	-4.3%
12	Clinton	30.1	28.2	9.3	11.8	-	76.9	75.1	-2.3%
13	Crawford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-39.7%
14	Daviess	2.9	5.7	5.8	5.5	-	5.1	8.6	67.7%
15	Dearborn	-	-	-	-	-	-	-	
16	Decatur	52.9	51.2	43.2	37.7	33.3	30.7	19.4	-36.8%
17	DeKalb	40.0	36.1	48.3	42.7	41.3	30.2	34.4	13.7%
18	Delaware	20.9	19.1	12.5	9.9	7.0	7.0	10.5	49.5%
19	Dubois	6.4	8.6	9.7	8.6	7.1	5.7	4.4	-22.2%
20	Elkhart	69.3	66.7	63.6	55.3	54.0	46.5	54.8	17.8%
21	Fayette	12.4	14.1	15.3	14.0	14.1	16.4	18.1	10.4%
22	Floyd	8.3	12.1	15.6	16.3	33.3	36.1	45.0	24.7%
23	Fountain	3.3	2.5	-	-	0.6	0.4	0.3	-31.4%
24	Franklin	0.4	0.2	0.1	0.1	0.1	0.1	0.0	-66.5%
25	Fulton	2.1	3.0	2.7	6.5	11.4	4.3	3.4	-20.8%
26	Gibson	5.0	6.5	4.9	5.8	191.2	247.4	228.3	-7.7%
27	Grant	48.4	41.3	40.1	45.3	38.2	41.6	36.0	-13.6%
28	Greene	11.5	10.4	8.4	6.1	9.3	9.4	8.3	-11.2%
29	Hamilton	45.3	41.8	69.0	65.8	57.7	60.6	71.2	17.4%
30	Hancock	50.5	53.5	57.8	67.8	67.1	64.6	54.3	-15.8%
31	Harrison	1.2	2.0	3.0	3.1	2.9	3.6	3.1	-14.7%
32	Hendricks	60.2	57.4	54.4	75.2	123.2	154.0	123.3	-19.9%
33	Henry	13.0	31.2	36.2	26.3	18.3	12.5	16.6	32.6%
34	Howard	316.4	373.2	333.5	258.6	191.4	138.7	94.1	-32.2%
35	Huntington	19.0	16.5	20.0	22.1	27.1	35.5	4.1	-88.5%
36	Jackson	167.0	145.7	128.2	106.8	110.9	160.7	142.2	-11.5%
37	Jasper	33.3	22.4	16.1	15.3	14.9	10.6	11.3	7.3%
38	Jay	43.1	29.1	72.1	60.9	51.9	40.7	23.2	-43.1%
39	Jefferson	13.5	7.8	4.7	3.9	-	5.3	4.6	-12.6%
40	Jennings	8.7	9.9	16.2	22.7	40.0	31.8	22.5	-29.4%
41	Johnson	78.7	74.5	63.4	48.9	54.8	54.6	53.5	-1.9%
42	Knox	649.4	596.7	435.6	392.5	5.2	386.5	119.8	-69.0%
43	Kosciusko	80.7	85.0	76.0	73.3	66.4	49.9	43.6	-12.6%
44	LaGrange	13.7	18.1	18.7	17.6	14.9	10.3	8.1	-21.3%
45	Lake	1,568.1	1,003.9	625.3	383.1	236.8	103.6	134.8	30.0%
46	LaPorte	74.1	63.0	109.9	106.1	57.2	99.6	110.0	10.4%
47	Lawrence	49.1	57.0	69.0	85.8	86.8	83.5	76.4	-8.5%
48	Madison	163.1	151.4	177.1	180.8	191.3	193.3	151.2	-21.8%
49	Marion	480.0	548.2	578.1	511.4	552.9	565.8	597.3	5.6%
50	Marshall	32.6	29.0	32.9	32.7	40.1	42.4	44.9	5.8%

Table 33: Personal Property Deductions & Abatements (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
51	Martin	1.3	1.0	0.8	0.4	-	0.2	0.1	-57.1%
52	Miami	6.6	7.2	6.9	13.0	14.5	11.7	15.3	31.2%
53	Monroe	54.8	44.7	49.9	51.1	49.0	47.1	82.7	75.8%
54	Montgomery	42.8	50.3	61.9	50.0	43.4	51.0	43.0	-15.8%
55	Morgan	5.9	28.8	37.0	375.3	391.5	337.7	333.9	-1.1%
56	Newton	6.5	5.6	5.0	5.0	5.0	3.6	3.3	-8.9%
57	Noble	43.2	44.2	39.4	39.9	35.6	24.2	24.3	0.3%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	1.5	1.2	0.8	1.6	-	3.7	5.6	53.3%
60	Owen	0.4	0.2	2.0	-	4.9	8.0	8.8	9.9%
61	Parke	0.9	0.7	1.7	2.2	3.2	3.7	0.9	-76.6%
62	Perry	17.9	18.8	21.8	26.4	20.0	16.4	13.3	-18.4%
63	Pike	-	-	-	-	-	0.0	-	-100.0%
64	Porter	152.6	201.7	215.2	204.1	166.0	154.6	113.6	-26.5%
65	Posey	16.0	179.9	200.4	195.2	-	131.3	192.8	46.8%
66	Pulaski	8.9	2.6	3.2	2.9	2.3	2.0	1.4	-29.7%
67	Putnam	64.4	67.0	62.7	55.8	41.7	23.6	21.0	-10.9%
68	Randolph	280.3	207.3	171.4	150.2	154.7	149.5	627.1	319.6%
69	Ripley	6.5	5.2	5.1	5.0	5.0	4.7	2.7	-42.4%
70	Rush	16.3	17.0	18.7	18.2	17.1	14.4	13.8	-3.9%
71	St. Joseph	88.8	68.4	42.8	234.9	331.1	308.1	268.7	-12.8%
72	Scott	39.6	40.7	25.7	37.4	42.8	44.1	51.1	15.7%
73	Shelby	56.3	56.7	62.1	72.7	68.9	91.3	93.1	2.1%
74	Spencer	0.8	0.5	0.3	0.0	8.9	6.1	4.1	-32.6%
75	Starke	2.2	1.4	1.3	1.7	2.6	3.3	2.4	-28.0%
76	Steuben	13.9	20.2	23.3	19.6	29.6	37.2	35.4	-4.7%
77	Sullivan	7.8	4.0	2.6	2.6	2.6	4.2	1.6	-61.7%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	240.0	388.8	416.9	426.0	360.0	275.3	220.2	-20.0%
80	Tipton	76.3	62.6	50.5	41.8	31.1	25.7	16.1	-37.4%
81	Union	5.4	3.2	2.0	1.4	1.3	-	0.6	
82	Vanderburgh	54.2	52.4	64.9	65.4	21.4	52.3	75.3	43.9%
83	Vermillion	6.6	4.7	4.0	3.4	3.4	11.8	17.2	45.4%
84	Vigo	81.0	61.4	21.0	16.9	39.6	21.6	22.9	6.3%
85	Wabash	5.5	9.1	8.3	11.9	15.5	20.0	20.2	0.9%
86	Warren	8.1	8.2	7.2	7.1	6.5	85.6	184.1	115.0%
87	Warrick	38.7	28.9	53.4	58.9	48.8	44.7	30.5	-31.8%
88	Washington	15.3	18.2	20.3	31.2	19.7	23.2	16.2	-30.3%
89	Wayne	52.9	56.3	71.3	59.1	76.1	92.9	90.9	-2.2%
90	Wells	45.9	41.4	32.2	40.6	66.9	65.1	49.1	-24.5%
91	White	142.3	122.7	173.0	99.0	76.4	110.2	302.8	174.8%
92	Whitley	48.8	41.2	35.3	31.5	76.0	77.9	64.5	-17.2%
<b>Totals</b>		<b>6,948.9</b>	<b>6,676.1</b>	<b>6,316.3</b>	<b>6,613.5</b>	<b>6,160.5</b>	<b>6,810.7</b>	<b>6,938.7</b>	<b>1.9%</b>
		Median							-11.2%
		Maximum: Randolph							319.6%
		Minimum: Pike							-100.0%

## Table 34 Economic Revitalization Area Deduction Personal Property

### ECONOMIC REVITALIZATION AREA FOR PERSONAL PROPERTY ABATEMENT

**Code:** IC 6-1.1-12.1-4.5

**Summary:** The owner of new manufacturing equipment, new farm equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in a designated Economic Revitalization Area is entitled to a deduction from the assessed value of the property.

**Amount:** The amount of the deduction equals the product of:

1. the assessed value of the new manufacturing equipment, new farm equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the year of deduction under the abatement schedule established under IC 6-1.1-12.1-17; multiplied by
2. the percentage prescribed by the designating body under IC 6-1.1-12.1-17.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Rehabilitation &amp; Economic Revitalization Abatements – Personal Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	59.8		63.1	
<b>Median:</b>	20.4		16.3	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	628.5	Allen	627.1	Randolph

Table 34: Personal Property Rehabilitation &amp; Economic Revitalization Abatements (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change</u> <u>2022-2023</u>	
1	Adams	45.1	40.9	62.9	84.8	87.2	-	-	
2	Allen	229.0	263.5	354.1	555.8	631.3	628.5	528.4 -15.9%	
3	Bartholomew	114.7	97.7	127.5	116.2	105.4	106.9	119.8 12.0%	
4	Benton	269.5	280.8	172.8	189.7	169.6	250.7	220.1 -12.2%	
5	Blackford	19.2	16.8	18.8	20.7	21.0	20.5	16.0 -22.1%	
6	Boone	66.8	92.9	107.5	161.4	179.2	236.6	236.7 0.0%	
7	Brown	-	-	-	-	-	-	-	
8	Carroll	0.1	0.0	0.5	7.9	9.5	5.8	3.1 -46.2%	
9	Cass	12.3	9.2	9.0	13.4	29.8	28.4	25.8 -9.0%	
10	Clark	25.5	22.3	14.3	12.7	8.2	4.7	3.9 -16.4%	
11	Clay	5.3	6.1	5.7	4.4	2.6	1.6	1.5 -4.3%	
12	Clinton	30.1	28.2	9.3	11.8	-	-	-	
13	Crawford	0.0	0.0	0.0	0.0	0.0	0.0	0.0 -39.7%	
14	Daviess	2.9	5.7	5.8	5.5	-	-	-	
15	Dearborn	-	-	-	-	-	-	-	
16	Decatur	52.9	51.2	42.3	36.5	33.3	30.7	19.4 -36.8%	
17	DeKalb	35.8	32.1	44.4	39.0	37.8	26.6	31.2 17.4%	
18	Delaware	20.9	19.1	12.5	9.9	7.0	7.0	10.5 49.5%	
19	Dubois	6.4	8.5	9.5	8.5	7.0	5.7	4.3 -23.6%	
20	Elkhart	59.3	55.2	51.6	40.9	40.7	35.5	44.0 24.1%	
21	Fayette	1.4	0.9	0.2	0.0	-	0.1	0.1 0.4%	
22	Floyd	5.7	10.1	10.9	15.5	27.6	33.7	45.0 33.6%	
23	Fountain	3.3	2.5	-	-	0.6	0.4	0.3 -31.8%	
24	Franklin	0.4	0.2	0.1	0.1	0.1	0.1	0.0 -66.5%	
25	Fulton	2.1	3.0	2.6	6.4	11.4	4.3	3.4 -20.8%	
26	Gibson	5.0	6.5	4.9	5.7	190.0	245.9	227.0 -7.7%	
27	Grant	48.4	41.3	40.1	45.3	38.2	41.6	36.0 -13.6%	
28	Greene	11.5	9.7	7.7	6.1	9.3	9.4	8.3 -11.2%	
29	Hamilton	44.3	40.9	67.5	64.4	57.0	59.9	70.5 17.6%	
30	Hancock	50.5	53.5	57.8	67.8	67.1	64.6	54.3 -15.8%	
31	Harrison	1.2	2.0	1.5	2.0	2.9	3.6	3.1 -14.7%	
32	Hendricks	60.2	57.4	54.3	75.0	123.0	153.7	109.9 -28.5%	
33	Henry	13.0	30.4	34.7	26.3	18.3	12.5	16.6 32.6%	
34	Howard	316.4	373.2	333.5	258.6	191.4	138.6	94.0 -32.2%	
35	Huntington	19.0	16.5	20.0	22.1	27.1	35.4	4.0 -88.6%	
36	Jackson	167.0	145.7	128.2	106.8	110.9	160.7	142.2 -11.5%	
37	Jasper	33.3	22.4	16.1	15.3	14.9	10.6	11.3 7.3%	
38	Jay	43.1	29.1	72.1	60.9	51.9	40.7	23.2 -43.1%	
39	Jefferson	13.5	7.8	4.7	3.9	-	-	-	
40	Jennings	8.7	9.9	16.2	22.7	40.0	31.8	22.5 -29.4%	
41	Johnson	78.7	73.8	62.1	48.9	54.8	54.6	53.5 -1.9%	
42	Knox	648.2	595.5	431.3	384.4	-	-	-	
43	Kosciusko	80.7	85.0	75.6	72.6	65.5	49.0	42.8 -12.6%	
44	LaGrange	13.7	17.7	16.9	16.5	13.3	9.1	5.8 -35.9%	
45	Lake	1,463.5	909.8	527.9	285.4	139.2	39.2	47.7 21.8%	
46	LaPorte	74.1	62.4	108.8	104.8	55.8	98.2	108.7 10.7%	
47	Lawrence	43.4	51.5	60.2	76.7	85.8	76.4	67.0 -12.3%	
48	Madison	163.1	151.4	177.1	180.8	191.3	193.3	151.2 -21.8%	
49	Marion	334.2	405.5	455.0	400.9	434.4	458.6	488.8 6.6%	
50	Marshall	32.2	28.7	32.9	32.7	40.1	42.4	-	-100.0%



Table 34: Personal Property Rehabilitation & Economic Revitalization Abatements (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	1.3	1.0	0.8	0.4	-	-	-	
52	Miami	6.6	7.2	6.9	13.0	14.5	11.7	-	-100.0%
53	Monroe	18.2	7.5	17.2	18.7	15.0	20.2	54.7	170.6%
54	Montgomery	42.6	50.0	61.6	49.7	43.2	50.8	42.8	-15.8%
55	Morgan	5.9	28.8	37.0	375.3	391.5	337.7	333.9	-1.1%
56	Newton	4.4	3.7	1.5	1.9	2.1	0.4	0.3	-12.3%
57	Noble	43.2	44.2	39.1	37.9	34.2	23.2	23.5	1.2%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	1.5	1.2	0.8	1.6	-	-	-	
60	Owen	0.4	-	2.0	-	4.9	8.0	8.8	9.9%
61	Parke	0.9	0.7	1.7	2.2	3.2	3.7	-	-100.0%
62	Perry	17.9	18.7	21.8	26.3	19.9	16.1	13.3	-17.3%
63	Pike	-	-	-	-	-	-	-	
64	Porter	146.2	195.6	209.2	198.2	160.4	148.7	107.9	-27.5%
65	Posey	16.0	179.9	200.4	195.2	-	-	-	
66	Pulaski	8.9	2.6	3.2	2.9	2.3	2.0	1.4	-29.7%
67	Putnam	64.4	67.0	62.7	55.8	41.7	23.6	21.0	-10.9%
68	Randolph	280.3	207.3	171.4	150.2	154.7	149.5	627.1	319.6%
69	Ripley	6.5	5.2	5.1	5.0	5.0	4.7	2.6	-44.2%
70	Rush	16.3	17.0	18.7	18.2	17.1	14.4	13.8	-3.9%
71	St. Joseph	67.6	51.0	27.3	219.0	317.0	305.2	265.2	-13.1%
72	Scott	39.6	40.7	25.7	37.4	42.8	44.1	51.1	15.7%
73	Shelby	56.3	56.7	62.1	72.7	68.9	91.3	93.1	2.1%
74	Spencer	0.8	0.5	0.3	0.0	8.9	6.1	4.1	-32.6%
75	Starke	2.2	1.4	1.1	1.1	2.0	2.6	2.0	-25.7%
76	Steuben	13.9	20.2	23.3	19.4	29.6	37.0	35.4	-4.2%
77	Sullivan	7.8	4.0	2.6	2.6	2.6	2.6	-	-100.0%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	231.9	381.4	408.8	415.7	348.2	261.7	209.5	-19.9%
80	Tipton	76.2	62.6	50.4	41.6	30.9	25.3	15.6	-38.4%
81	Union	5.4	3.2	2.0	1.4	1.3	0.8	0.6	-27.0%
82	Vanderburgh	30.2	27.5	41.6	44.5	-	-	-	
83	Vermillion	6.6	4.7	4.0	3.4	3.4	3.7	3.9	5.1%
84	Vigo	81.0	61.4	21.0	16.9	39.6	21.6	22.9	6.3%
85	Wabash	5.5	9.1	8.2	11.7	14.7	18.9	20.1	6.5%
86	Warren	8.1	8.2	7.2	7.1	6.5	5.3	184.1	3396.8%
87	Warrick	38.7	28.9	53.4	58.9	48.8	44.7	30.5	-31.8%
88	Washington	15.2	18.1	16.1	24.5	19.7	19.7	14.6	-25.7%
89	Wayne	51.1	54.2	68.5	58.9	72.5	84.0	79.9	-4.8%
90	Wells	45.9	41.4	32.2	40.6	66.9	65.1	49.1	-24.5%
91	White	142.3	122.7	173.0	99.0	76.4	110.2	302.8	174.8%
92	Whitley	48.8	41.1	35.2	31.4	76.0	77.9	64.5	-17.2%
<b>Totals</b>		<b>6,432.3</b>	<b>6,151.4</b>	<b>5,794.5</b>	<b>6,088.3</b>	<b>5,617.8</b>	<b>5,499.9</b>	<b>5,802.4</b>	<b>5.5%</b>
		Median							-12.8%
		Maximum: Warren							3396.8%
		Minimum: Multiple							-100.0%

## Table 35

### Enterprise Zone Investment Deduction Personal Property

**Code:** IC 6-1.1-45

**Summary:** A taxpayer that makes a qualified investment is entitled to a deduction from the assessed value of the taxpayer’s enterprise zone property located at the enterprise zone location for which the taxpayer made the qualified investment. The term “qualified investment” means any of the following expenditures relating to an enterprise zone location on which a taxpayer’s zone business is located: (1) The purchase of a building. (2) The purchase of new manufacturing or production equipment. (3) Costs associated with the repair, rehabilitation, or modernization of an existing building and related improvements. (4) Onsite infrastructure improvements. (5) The construction of a new building. (6) Costs associated with retooling existing machinery.

**Amount:** The assessed value of the inventory. The amount of the deduction is equal to the remainder of: (1) the total amount of the assessed value of the taxpayer’s enterprise zone property assessed at the enterprise zone location on a particular assessment date; minus (2) the total amount of the base year assessed value for the enterprise zone location.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Enterprise Zone Investment Deductions – Personal Property – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	21.4		22.8	
<b>Median:</b>	7.0		9.4	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	142.7	<b>Clark</b>	125.4	<b>Clark</b>

Table 35: Personal Property Enterprise Zone Investment Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams								
2	Allen	45.0	55.4	58.9	63.4	62.4	49.5	58.1	17.4%
3	Bartholomew								
4	Benton								
5	Blackford								
6	Boone								
7	Brown								
8	Carroll								
9	Cass								
10	Clark	84.8	92.1	83.6	95.3	117.0	142.7	125.4	-12.1%
11	Clay								
12	Clinton								
13	Crawford								
14	Daviess								
15	Dearborn								
16	Decatur								
17	DeKalb								
18	Delaware								
19	Dubois								
20	Elkhart	7.9	7.7	6.8	8.0	7.6	5.1	4.4	-12.9%
21	Fayette	11.0	13.2	15.1	13.9	14.1	16.3	18.0	10.5%
22	Floyd	2.5	2.0	4.7	0.8	5.7	2.4	-	-100.0%
23	Fountain								
24	Franklin								
25	Fulton								
26	Gibson								
27	Grant								
28	Greene								
29	Hamilton								
30	Hancock								
31	Harrison								
32	Hendricks								
33	Henry								
34	Howard								
35	Huntington								
36	Jackson								
37	Jasper								
38	Jay								
39	Jefferson								
40	Jennings								
41	Johnson								
42	Knox	1.2	1.2	4.3	8.1	5.2	4.2	3.0	-30.1%
43	Kosciusko								
44	LaGrange								
45	Lake	97.9	89.6	87.6	88.0	88.4	60.4	86.4	43.1%
46	LaPorte	-	-	0.1	0.0	0.0	-	-	
47	Lawrence	5.7	5.5	7.9	9.0	0.9	7.0	9.4	33.5%
48	Madison								
49	Marion								
50	Marshall	0.3	0.3	-	-	-	-	-	

Table 35: Personal Property Enterprise Zone Investment Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51								
52								
53	36.6	36.5	31.4	31.5	33.2	26.1	27.3	4.3%
54								
55								
56								
57								
58								
59								
60	-	0.2	-	-	-	-	-	
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71	21.2	17.4	15.4	15.9	14.1	2.9	3.4	19.2%
72								
73								
74								
75								
76								
77								
78								
79	8.1	7.4	8.1	10.3	11.8	13.5	10.5	-22.1%
80								
81								
82	24.1	24.9	23.2	20.9	21.3	22.0	29.7	35.0%
83								
84								
85								
86								
87								
88	0.1	0.1	4.2	6.6	-	3.5	1.6	-56.0%
89	1.8	2.1	2.8	0.2	3.5	8.7	11.0	25.7%
90								
91								
92								
<b>Totals</b>	<b>348.1</b>	<b>355.7</b>	<b>354.1</b>	<b>372.0</b>	<b>385.5</b>	<b>364.5</b>	<b>388.2</b>	<b>6.5%</b>
					Median			7.4%
					Maximum:	Lake		43.1%
					Minimum:	Floyd		-100.0%

## **Table 36**

### **Energy Systems Deductions Personal Property**

**Code:** Various (See below)

**Summary:** Energy Systems Deductions:

1. Solar Energy Heating or Cooling System Deduction (IC 6-1.1-12-26, 27.1)
2. Solar Power Device Deduction (IC 6-1.1-12-26.1, 27.1)
3. Wind Powered Device Deduction (IC 6-1.1-12-29, 30)
4. Hydro-Electric Power Device Deduction (IC 6-1.1-12-33, 35.5)
5. Geothermal Energy Heating or Cooling Device Deduction (IC 6-1.1-12-34, 35.5)

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Amount:** Solar Energy Heating or Cooling System: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.

Solar Power Device, Wind, Hydroelectric, and Geothermal: Assessed value of property with the device less the assessed value of the property without the device.

Solar Power Device Assessed as Distributable or Personal Property: Assessed value of the device.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Energy Systems Deductions – Personal Property – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>2.4</b>		<b>1.5</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>107.2</b>	<b>Marion</b>	<b>108.5</b>	<b>Marion</b>

Table 36: Personal Property Energy Systems Deductions (in Millions)

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>	
1	Adams	-	-	-	-	0.28	0.23	0.12	-49.2%
2	Allen	-	-	-	-	-	0.81	0.61	-23.8%
3	Bartholomew	-	-	0.83	1.17	-	-	-	
4	Benton	-	-	-	-	-	-	-	
5	Blackford	-	-	0.12	0.18	0.19	0.16	0.14	-14.8%
6	Boone	-	-	-	-	-	-	-	
7	Brown	-	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	-	
10	Clark	-	0.62	1.23	0.92	0.70	0.66	0.66	0.0%
11	Clay	-	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	-	
16	Decatur	-	-	0.84	1.17	-	-	-	
17	DeKalb	4.14	3.99	3.83	3.68	3.52	3.69	3.22	-12.8%
18	Delaware	-	-	-	-	-	-	-	
19	Dubois	-	0.09	0.16	0.11	0.08	-	0.08	
20	Elkhart	2.13	3.80	5.18	6.42	5.68	5.96	6.38	7.1%
21	Fayette	-	-	-	-	-	-	-	
22	Floyd	-	-	-	-	-	-	-	
23	Fountain	-	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	-	
25	Fulton	-	-	0.15	0.08	-	-	-	
26	Gibson	-	-	-	0.10	1.26	1.50	1.36	-8.8%
27	Grant	-	-	-	-	-	-	-	
28	Greene	-	0.70	0.70	-	-	-	-	
29	Hamilton	0.91	0.91	1.47	1.47	0.70	0.70	0.70	0.0%
30	Hancock	-	-	-	-	-	-	-	
31	Harrison	-	-	1.47	1.10	-	-	-	
32	Hendricks	-	-	0.06	0.18	0.23	0.19	0.08	-60.5%
33	Henry	-	0.75	1.50	-	-	-	-	
34	Howard	-	-	-	-	-	-	-	
35	Huntington	-	-	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	-	
41	Johnson	-	0.64	1.28	-	-	-	-	
42	Knox	-	-	-	-	-	-	-	
43	Kosciusko	-	-	0.46	0.66	0.86	0.92	0.77	-16.2%
44	LaGrange	-	0.43	1.79	1.11	1.62	1.23	2.29	86.4%
45	Lake	6.65	4.40	9.80	9.62	9.32	4.12	0.68	-83.6%
46	LaPorte	-	0.68	0.99	1.27	1.37	1.45	1.27	-12.3%
47	Lawrence	-	-	0.84	-	-	-	-	
48	Madison	-	-	-	0.01	0.01	-	-	
49	Marion	145.80	142.74	123.03	110.47	118.52	107.20	108.49	1.2%
50	Marshall	-	-	-	-	-	-	-	

Table 36: Personal Property Energy Systems Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	-	-	-	-	-	-	-	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	0.65	1.30	0.97	0.74	0.70	0.70	0.0%
54	Montgomery	0.18	0.28	0.34	0.32	0.21	0.20	0.20	0.0%
55	Morgan	-	-	-	-	-	-	-	
56	Newton	2.03	1.96	3.43	3.10	2.91	3.22	2.95	-8.5%
57	Noble	0.03	0.03	0.35	1.97	1.45	1.03	0.83	-19.7%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.06	0.06	0.06	0.06	0.06	0.28	0.06	-79.4%
63	Pike	-	-	-	-	-	-	-	
64	Porter	6.42	6.12	5.98	5.83	5.68	5.53	5.38	-2.7%
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	-	-	-	-	-	-	-	
75	Starke	-	-	0.21	0.59	0.64	0.64	0.40	-37.4%
76	Steuben	-	-	-	0.21	-	0.13	-	-100.0%
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	0.02	-	-	-	-	-	-	
80	Tipton	0.08	0.08	0.08	0.15	0.16	0.45	0.54	20.2%
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	-	-	0.12	0.06	0.07	0.07	0.07	0.0%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	-	-	0.09	0.13	0.84	1.12	0.07	-93.9%
86	Warren	-	-	-	-	-	80.36	-	-100.0%
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	0.21	0.21	-	-100.0%
90	Wells	-	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	-	
92	Whitley	0.05	0.05	0.04	0.03	-	-	-	
<b>Totals</b>		<b>168.5</b>	<b>168.9</b>	<b>167.7</b>	<b>153.1</b>	<b>157.3</b>	<b>222.8</b>	<b>138.0</b>	<b>-38.0%</b>
						Median			-12.8%
						Maximum:	LaGrange		86.4%
						Minimum:	Multiple		-100.0%



## Table 37 to Table 39 Annually Assessed Mobile Home Exemptions, Deductions & Abatements

Tables 37 through 39 summarize all annually assessed mobile home exemptions, deductions, and abatements over a seven-year period, from Pay 2017 to Pay 2023. Table 37 summarizes the totals for exemptions, deductions, and abatements combined. Table 38 summarizes the annually assessed mobile home exemptions. Table 39 combines both annually assessed mobile home deductions and abatements. These tables show the percentage increase/decrease from Pay 2022 to Pay 2023 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2022 to Pay 2023 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following annually assessed mobile home deductions and abatements are included:

- Homestead Standard Deductions
- Supplemental Homestead Deductions
- Mortgage Deductions
- Over 65 Deductions
- Veterans Deductions
- Blind or Disabled Deductions

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Exemptions, Deductions, & Abatements – Annually Assessed Mobile Homes – (in Millions)				
	Pay 2022		Pay 2023	
<b>Average:</b>	2.1		2.3	
<b>Median:</b>	1.0		1.1	
<b>Lowest:</b>	0.0	Union	0.0	Adams
<b>Highest:</b>	27.8	Marion	30.3	Marion

<b>Total Exemptions – Annually Assessed Mobile Homes – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	2,026.5		2,492.5	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	105,000.0	Wells	106,500.0	Wells

<b>Total Deductions &amp; Abatements – Annually Assessed Mobile Homes – (in Millions)</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	2.1		2.2	
<b>Median:</b>	1.0		1.1	
<b>Lowest:</b>	0.0	Union	0.0	Knox
<b>Highest:</b>	27.7	Marion	30.2	Marion

Table 37: Annually Assessed Mobile Home Exemptions, Deductions, & Abatements (in Millions)

County		Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1	Adams	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-99.0%
2	Allen	5.2	4.9	4.7	4.5	5.1	6.4	8.4	31.6%
3	Bartholomew	1.6	1.4	1.3	1.8	1.7	2.0	2.0	1.1%
4	Benton	0.1	0.1	0.0	0.0	0.0	0.0	0.1	7.3%
5	Blackford	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-14.8%
6	Boone	1.9	2.1	2.1	2.1	2.0	1.9	1.8	-7.2%
7	Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
8	Carroll	0.5	0.5	0.4	0.4	0.4	0.4	0.0	-97.5%
9	Cass	0.7	0.6	0.5	0.5	0.5	0.7	0.7	6.4%
10	Clark	4.7	4.5	4.5	4.8	4.8	5.1	4.6	-10.3%
11	Clay	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.5%
12	Clinton	0.3	0.3	0.2	0.4	0.4	0.3	0.4	14.4%
13	Crawford	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.2%
14	Daviess	0.6	0.7	0.6	0.7	0.6	0.8	0.8	3.2%
15	Dearborn	0.6	0.5	0.6	0.7	0.7	0.7	0.7	2.0%
16	Decatur	0.4	0.3	0.3	0.2	0.2	0.2	0.2	-3.6%
17	DeKalb	2.1	2.1	1.8	2.1	2.1	2.2	2.4	7.1%
18	Delaware	2.9	2.6	2.5	2.4	2.3	2.8	3.0	6.2%
19	Dubois	0.6	0.7	0.6	0.5	0.5	0.5	0.6	18.8%
20	Elkhart	9.9	9.7	9.8	10.2	10.8	12.0	12.8	7.0%
21	Fayette	0.4	0.4	0.3	0.3	0.3	0.3	0.2	-12.4%
22	Floyd	1.5	1.4	1.4	1.4	1.3	1.2	1.1	-5.5%
23	Fountain	1.0	0.9	0.7	0.9	0.8	1.1	1.1	-4.5%
24	Franklin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-3.4%
25	Fulton	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.2%
26	Gibson	1.2	1.2	1.1	1.1	1.1	1.1	1.1	2.0%
27	Grant	1.5	1.3	1.2	1.0	0.9	1.0	1.0	1.1%
28	Greene	3.8	3.6	3.6	4.2	4.2	4.7	4.6	-1.4%
29	Hamilton	6.9	6.5	6.4	6.2	6.1	6.5	8.0	22.8%
30	Hancock	0.5	0.6	0.5	0.5	0.7	1.0	1.3	20.9%
31	Harrison	1.3	1.4	1.2	1.1	1.1	1.1	1.0	-7.0%
32	Hendricks	0.0	0.5	0.5	0.5	0.5	0.5	0.9	86.7%
33	Henry	0.4	0.3	0.3	0.2	0.2	0.3	0.3	-8.8%
34	Howard	1.2	1.0	1.0	0.9	1.2	1.4	1.4	2.3%
35	Huntington	1.0	0.9	1.0	0.9	0.8	0.8	0.8	-3.4%
36	Jackson	2.8	2.7	2.6	2.7	2.7	3.2	3.2	-1.4%
37	Jasper	1.0	0.9	0.9	1.5	1.6	1.9	2.1	10.6%
38	Jay	0.6	0.6	0.6	0.6	0.7	0.7	0.7	-9.0%
39	Jefferson	0.8	0.5	0.7	0.9	1.1	0.6	1.3	129.5%
40	Jennings	0.1	1.3	1.3	1.3	1.3	1.3	1.4	2.1%
41	Johnson	2.2	2.2	1.9	2.7	2.5	2.3	2.3	0.9%
42	Knox	0.8	0.9	0.9	0.9	-	0.6	0.6	6.1%
43	Kosciusko	3.7	3.5	3.4	5.4	5.7	6.9	7.5	8.3%
44	LaGrange	0.9	0.8	0.9	0.9	1.0	1.1	1.1	3.4%
45	Lake	4.8	4.8	4.9	4.8	4.4	4.3	4.1	-5.8%
46	LaPorte	6.5	6.2	5.8	6.1	6.2	10.4	10.9	5.1%
47	Lawrence	5.3	5.2	5.0	4.9	4.7	4.8	4.9	1.1%
48	Madison	4.6	4.4	4.0	4.9	4.8	1.1	5.8	434.2%
49	Marion	15.4	15.9	14.5	24.7	26.5	27.8	30.3	9.1%
50	Marshall	3.9	3.9	3.9	3.6	5.6	5.9	1.0	-82.5%

Table 37: Annually Assessed Mobile Home Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023	
51	Martin	0.8	0.7	0.7	0.8	0.7	0.7	0.8	4.8%
52	Miami	2.9	2.8	2.6	3.3	3.2	3.5	3.6	2.0%
53	Monroe	6.1	5.8	5.3	6.7	6.3	6.7	7.0	4.8%
54	Montgomery	1.4	1.2	1.1	1.1	1.1	1.1	1.1	0.5%
55	Morgan	2.1	2.1	2.1	2.3	2.4	3.1	3.6	16.3%
56	Newton	0.3	0.2	0.3	0.4	0.3	0.3	0.4	26.9%
57	Noble	1.7	1.5	1.4	1.4	1.4	1.1	1.2	8.2%
58	Ohio	0.2	0.2	0.2	0.3	0.2	0.2	0.2	-4.5%
59	Orange	2.7	2.6	2.5	2.6	2.6	2.6	2.8	5.5%
60	Owen	0.1	0.8	0.7	0.8	0.8	0.8	0.7	-11.1%
61	Parke	1.1	0.4	0.9	1.1	0.9	0.9	0.5	-41.6%
62	Perry	0.6	0.5	0.5	0.4	0.4	0.3	0.3	-7.0%
63	Pike	1.1	1.0	0.9	0.9	0.9	1.2	1.1	-6.0%
64	Porter	8.1	7.9	7.5	6.7	6.9	6.4	6.1	-4.5%
65	Posey	0.3	0.3	0.3	0.2	0.2	0.2	0.2	18.7%
66	Pulaski	0.2	0.2	0.2	0.1	0.2	0.1	0.1	-1.5%
67	Putnam	0.7	0.6	0.6	0.6	0.5	0.5	0.5	-4.8%
68	Randolph	0.5	0.4	0.4	0.4	0.3	0.3	0.3	-3.5%
69	Ripley	0.9	1.0	1.1	1.1	0.9	1.0	1.0	0.0%
70	Rush	0.5	0.5	0.4	0.3	0.3	0.3	0.3	6.6%
71	St. Joseph	1.7	1.6	1.6	2.6	2.6	2.9	3.2	8.7%
72	Scott	2.2	1.7	1.6	1.5	1.3	1.3	1.2	-7.0%
73	Shelby	0.9	0.8	0.8	0.8	0.9	1.0	1.0	5.6%
74	Spencer	0.1	0.1	0.1	0.5	0.5	0.5	0.5	-15.8%
75	Starke	1.0	0.9	0.9	1.2	1.2	1.3	1.2	-6.6%
76	Steuben	0.7	0.7	0.6	0.9	1.0	1.2	1.4	15.5%
77	Sullivan	0.3	0.4	0.4	0.4	0.4	0.5	0.5	10.3%
78	Switzerland	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-11.0%
79	Tippecanoe	3.6	3.4	3.2	3.1	3.0	2.9	2.9	-1.4%
80	Tipton	0.6	0.6	0.5	0.4	0.4	0.5	0.4	-4.9%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-87.7%
82	Vanderburgh	4.9	5.2	5.2	5.2	5.0	5.7	8.7	53.5%
83	Vermillion	0.8	0.7	0.7	0.6	0.6	0.6	0.6	-2.5%
84	Vigo	1.1	1.1	0.9	0.9	0.8	1.0	1.0	7.1%
85	Wabash	2.1	2.1	2.0	1.9	1.8	2.0	2.3	12.5%
86	Warren	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-1.4%
87	Warrick	1.8	1.8	1.6	1.9	1.9	0.0	2.0	5202.2%
88	Washington	1.2	1.2	1.2	1.3	1.3	1.5	1.4	-4.1%
89	Wayne	3.3	3.2	3.2	3.1	3.0	3.0	2.9	-2.6%
90	Wells	1.8	1.8	1.5	1.6	1.8	2.0	1.8	-9.0%
91	White	0.5	0.5	0.5	0.5	0.5	0.6	0.6	8.5%
92	Whitley	2.2	2.1	1.8	1.8	1.5	1.5	1.4	-3.1%
<b>Totals</b>	<b>171.7</b>	<b>167.7</b>	<b>160.3</b>	<b>179.9</b>	<b>182.2</b>	<b>193.2</b>	<b>207.2</b>	<b>7.2%</b>	
					Median			0.7%	
					Maximum:	Warrick		5202.2%	
					Minimum:	Adams		-99.0%	

Table 38: Annually Assessed Mobile Home Exemptions

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
1	Adams	-	-	-	-	-	-	
2	Allen	-	-	-	-	-	-	
3	Bartholomew	-	-	-	-	-	-	
4	Benton	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	
6	Boone	-	-	-	-	-	-	
7	Brown	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	
10	Clark	-	-	-	-	-	-	
11	Clay	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	
16	Decatur	-	-	-	-	-	-	
17	DeKalb	-	-	-	-	-	-	
18	Delaware	-	-	-	-	-	-	
19	Dubois	-	-	-	-	-	-	
20	Elkhart	5,200	5,200	5,000	5,000	5,000	5,000	0.0%
21	Fayette	-	-	-	-	-	-	
22	Floyd	-	-	-	-	-	-	
23	Fountain	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	
25	Fulton	-	-	-	-	-	-	
26	Gibson	-	-	-	-	-	-	
27	Grant	-	-	-	-	-	-	
28	Greene	-	-	-	39,130	-	44,400	
29	Hamilton	1,100	1,100	1,100	1,100	1,100	1,200	9.1%
30	Hancock	-	-	-	-	-	-	
31	Harrison	-	-	-	-	-	-	
32	Hendricks	16,500	-	-	-	-	-	
33	Henry	-	-	-	-	-	-	
34	Howard	-	-	-	-	-	-	
35	Huntington	-	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	
41	Johnson	-	-	5,280	9,370	9,280	9,540	0.0%
42	Knox	-	-	-	-	-	-	
43	Kosciusko	11,100	-	-	-	-	-	
44	LaGrange	-	-	-	-	-	-	
45	Lake	-	-	-	-	-	-	
46	LaPorte	-	-	-	-	-	-	
47	Lawrence	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	
49	Marion	39,800	27,680	25,160	52,010	50,890	55,710	4.8%
50	Marshall	-	-	-	-	-	-	

Table 38: Annually Assessed Mobile Home Exemptions

<u>County</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>			
51	Martin	-	-	-	-	-	-	-			
52	Miami	-	-	-	-	-	-	-			
53	Monroe	-	-	-	-	-	-	-			
54	Montgomery	-	-	-	-	-	-	-			
55	Morgan	-	-	-	-	-	-	-			
56	Newton	-	-	-	-	-	-	-			
57	Noble	-	-	-	-	-	-	-			
58	Ohio	-	-	-	-	-	-	-			
59	Orange	7,100	6,900	6,600	-	-	4,300	4,300	0.0%		
60	Owen	-	-	-	-	-	-	-	-		
61	Parke	8,070	-	-	5,790	-	5,790	-	-100.0%		
62	Perry	-	-	-	-	-	-	-	-		
63	Pike	-	-	-	-	-	-	-	-		
64	Porter	-	-	-	-	-	-	-	-		
65	Posey	-	-	-	-	-	-	-	-		
66	Pulaski	-	-	-	-	-	-	-	-		
67	Putnam	-	-	-	-	-	-	-	-		
68	Randolph	-	-	-	-	-	-	-	-		
69	Ripley	-	-	-	-	-	-	-	-		
70	Rush	-	-	-	-	-	-	-	-		
71	St. Joseph	-	-	-	-	-	-	-	-		
72	Scott	-	-	-	-	-	-	-	-		
73	Shelby	-	-	-	-	-	-	-	-		
74	Spencer	-	-	-	-	-	-	-	-		
75	Starke	-	-	-	-	-	-	-	-		
76	Steuben	-	-	-	-	-	-	-	-		
77	Sullivan	-	-	-	-	-	-	-	-		
78	Switzerland	-	-	-	-	-	-	-	-		
79	Tippecanoe	-	-	-	-	-	-	-	-		
80	Tipton	-	-	-	-	-	-	-	-		
81	Union	-	-	-	-	-	-	-	-		
82	Vanderburgh	-	-	-	-	-	-	-	-		
83	Vermillion	-	-	-	-	-	-	-	-		
84	Vigo	-	-	-	-	-	-	-	-		
85	Wabash	-	-	-	-	-	-	-	-		
86	Warren	-	-	-	-	-	-	-	-		
87	Warrick	500	-	500	-	-	-	-	-		
88	Washington	-	-	-	-	-	-	-	-		
89	Wayne	-	-	-	-	-	-	-	-		
90	Wells	-	-	14,500	56,700	94,700	105,000	106,500	1.4%		
91	White	-	-	-	-	-	-	-	-		
92	Whitley	-	-	-	-	-	-	-	-		
<b>Totals</b>		<b>89,370</b>	<b>40,880</b>	<b>58,140</b>	<b>169,100</b>	<b>160,970</b>	<b>186,440</b>	<b>229,310</b>	<b>23.0%</b>		
									Median	0.0%	
									Maximum:	Hamilton	9.1%
									Minimum:	Multiple	-100.0%

Table 39: Annually Assessed Mobile Home Deductions & Abatements (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-99.0%
2 Allen	5.2	4.9	4.7	4.5	5.1	6.4	8.4	31.6%
3 Bartholomew	1.6	1.4	1.3	1.8	1.7	2.0	2.0	1.1%
4 Benton	0.1	0.1	0.0	0.0	0.0	0.0	0.1	7.3%
5 Blackford	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-14.8%
6 Boone	1.9	2.1	2.1	2.1	2.0	1.9	1.8	-7.2%
7 Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
8 Carroll	0.5	0.5	0.4	0.4	0.4	0.4	0.0	-97.5%
9 Cass	0.7	0.6	0.5	0.5	0.5	0.7	0.7	6.4%
10 Clark	4.7	4.5	4.5	4.8	4.8	5.1	4.6	-10.3%
11 Clay	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.5%
12 Clinton	0.3	0.3	0.2	0.4	0.4	0.3	0.4	14.4%
13 Crawford	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.2%
14 Daviess	0.6	0.7	0.6	0.7	0.6	0.8	0.8	3.2%
15 Dearborn	0.6	0.5	0.6	0.7	0.7	0.7	0.7	2.0%
16 Decatur	0.4	0.3	0.3	0.2	0.2	0.2	0.2	-3.6%
17 DeKalb	2.1	2.1	1.8	2.1	2.1	2.2	2.4	7.1%
18 Delaware	2.9	2.6	2.5	2.4	2.3	2.8	3.0	6.2%
19 Dubois	0.6	0.7	0.6	0.5	0.5	0.5	0.6	18.8%
20 Elkhart	9.9	9.7	9.8	10.2	10.8	12.0	12.8	7.0%
21 Fayette	0.4	0.4	0.3	0.3	0.3	0.3	0.2	-12.4%
22 Floyd	1.5	1.4	1.4	1.4	1.3	1.2	1.1	-5.5%
23 Fountain	1.0	0.9	0.7	0.9	0.8	1.1	1.1	-4.5%
24 Franklin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-3.4%
25 Fulton	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.2%
26 Gibson	1.2	1.2	1.1	1.1	1.1	1.1	1.1	2.0%
27 Grant	1.5	1.3	1.2	1.0	0.9	1.0	1.0	1.1%
28 Greene	3.8	3.6	3.6	4.1	4.2	4.7	4.5	-2.3%
29 Hamilton	6.9	6.5	6.4	6.2	6.1	6.5	8.0	22.8%
30 Hancock	0.5	0.6	0.5	0.5	0.7	1.0	1.3	20.9%
31 Harrison	1.3	1.4	1.2	1.1	1.1	1.1	1.0	-7.0%
32 Hendricks	-	0.5	0.5	0.5	0.5	0.5	0.9	86.7%
33 Henry	0.4	0.3	0.3	0.2	0.2	0.3	0.3	-8.8%
34 Howard	1.2	1.0	1.0	0.9	1.2	1.4	1.4	2.3%
35 Huntington	1.0	0.9	1.0	0.9	0.8	0.8	0.8	-3.4%
36 Jackson	2.8	2.7	2.6	2.7	2.7	3.2	3.2	-1.4%
37 Jasper	1.0	0.9	0.9	1.5	1.6	1.9	2.1	10.6%
38 Jay	0.6	0.6	0.6	0.6	0.7	0.7	0.7	-9.0%
39 Jefferson	0.8	0.5	0.7	0.9	1.1	0.6	1.3	129.5%
40 Jennings	0.1	1.3	1.3	1.3	1.3	1.3	1.4	2.1%
41 Johnson	2.2	2.2	1.9	2.7	2.5	2.3	2.3	0.9%
42 Knox	0.8	0.9	0.9	0.9	-	0.6	0.6	6.1%
43 Kosciusko	3.7	3.5	3.4	5.4	5.7	6.9	7.5	8.3%
44 LaGrange	0.9	0.8	0.9	0.9	1.0	1.1	1.1	3.4%
45 Lake	4.8	4.8	4.9	4.8	4.4	4.3	4.1	-5.8%
46 LaPorte	6.5	6.2	5.8	6.1	6.2	10.4	10.9	5.1%
47 Lawrence	5.3	5.2	5.0	4.9	4.7	4.8	4.9	1.1%
48 Madison	4.6	4.4	4.0	4.9	4.8	1.1	5.8	434.2%
49 Marion	15.3	15.9	14.4	24.6	26.4	27.7	30.2	9.1%
50 Marshall	3.9	3.9	3.9	3.6	5.6	5.9	1.0	-82.5%

Table 39: Annually Assessed Mobile Home Deductions & Abatements (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.8	0.7	0.7	0.8	0.7	0.7	0.8	4.8%
52	Miami	2.9	2.8	2.6	3.3	3.2	3.5	3.6	2.0%
53	Monroe	6.1	5.8	5.3	6.7	6.3	6.7	7.0	4.8%
54	Montgomery	1.4	1.2	1.1	1.1	1.1	1.1	1.1	0.5%
55	Morgan	2.1	2.1	2.1	2.3	2.4	3.1	3.6	16.3%
56	Newton	0.3	0.2	0.3	0.4	0.3	0.3	0.4	26.9%
57	Noble	1.7	1.5	1.4	1.4	1.4	1.1	1.2	8.2%
58	Ohio	0.2	0.2	0.2	0.3	0.2	0.2	0.2	-4.5%
59	Orange	2.7	2.6	2.5	2.6	2.6	2.6	2.8	5.5%
60	Owen	0.1	0.8	0.7	0.8	0.8	0.8	0.7	-11.1%
61	Parke	1.1	0.4	0.9	1.1	0.9	0.9	0.5	-41.3%
62	Perry	0.6	0.5	0.5	0.4	0.4	0.3	0.3	-7.0%
63	Pike	1.1	1.0	0.9	0.9	0.9	1.2	1.1	-6.0%
64	Porter	8.1	7.9	7.5	6.7	6.9	6.4	6.1	-4.5%
65	Posey	0.3	0.3	0.3	0.2	0.2	0.2	0.2	18.7%
66	Pulaski	0.2	0.2	0.2	0.1	0.2	0.1	0.1	-1.5%
67	Putnam	0.7	0.6	0.6	0.6	0.5	0.5	0.5	-4.8%
68	Randolph	0.5	0.4	0.4	0.4	0.3	0.3	0.3	-3.5%
69	Ripley	0.9	1.0	1.1	1.1	0.9	1.0	1.0	0.0%
70	Rush	0.5	0.5	0.4	0.3	0.3	0.3	0.3	6.6%
71	St. Joseph	1.7	1.6	1.6	2.6	2.6	2.9	3.2	8.7%
72	Scott	2.2	1.7	1.6	1.5	1.3	1.3	1.2	-7.0%
73	Shelby	0.9	0.8	0.8	0.8	0.9	1.0	1.0	5.6%
74	Spencer	0.1	0.1	0.1	0.5	0.5	0.5	0.5	-15.8%
75	Starke	1.0	0.9	0.9	1.2	1.2	1.3	1.2	-6.6%
76	Steuben	0.7	0.7	0.6	0.9	1.0	1.2	1.4	15.5%
77	Sullivan	0.3	0.4	0.4	0.4	0.4	0.5	0.5	10.3%
78	Switzerland	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-11.0%
79	Tippecanoe	3.6	3.4	3.2	3.1	3.0	2.9	2.9	-1.4%
80	Tipton	0.6	0.6	0.5	0.4	0.4	0.5	0.4	-4.9%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-87.7%
82	Vanderburgh	4.9	5.2	5.2	5.2	5.0	5.7	8.7	53.5%
83	Vermillion	0.8	0.7	0.7	0.6	0.6	0.6	0.6	-2.5%
84	Vigo	1.1	1.1	0.9	0.9	0.8	1.0	1.0	7.1%
85	Wabash	2.1	2.1	2.0	1.9	1.8	2.0	2.3	12.5%
86	Warren	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-1.4%
87	Warrick	1.8	1.8	1.6	1.9	1.9	0.0	2.0	5202.2%
88	Washington	1.2	1.2	1.2	1.3	1.3	1.5	1.4	-4.1%
89	Wayne	3.3	3.2	3.2	3.1	3.0	3.0	2.9	-2.6%
90	Wells	1.8	1.8	1.5	1.5	1.7	1.9	1.7	-9.6%
91	White	0.5	0.5	0.5	0.5	0.5	0.6	0.6	8.5%
92	Whitley	2.2	2.1	1.8	1.8	1.5	1.5	1.4	-3.1%
<b>Totals</b>		<b>171.6</b>	<b>167.7</b>	<b>160.3</b>	<b>179.7</b>	<b>182.0</b>	<b>193.0</b>	<b>206.9</b>	<b>7.2%</b>
		Median							0.7%
		Maximum: Warrick							5202.2%
		Minimum: Adams							-99.0%



**Table 40**  
**Homestead Standard Deduction**  
**Annually Assessed Mobile Homes**

**Code:** IC 6-1.1-12-37

**Summary:** An individual may receive a deduction from the assessed value of the individual's principal place of residence, consisting of a dwelling and the real estate not exceeding one acre that immediately surrounds the:

1. Real property residential improvements, including a house or garage;
2. Mobile home not assessed as real property; or
3. Manufactured home not assessed as real property.

The deduction from assessed value may be claimed by an individual who:

1. owns the residence;
2. is buying the residence under contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence; or
3. is entitled to occupy the residence as tenant-stockholder of a cooperative housing cooperation.

**Amount:** For assessment dates before January 1, 2023, the amount of the deduction is the lesser of:

1. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
2. \$45,000.

For assessment dates after December 31, 2022, the amount of the deduction is the lesser of:

1. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
2. \$48,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Comments:** Beginning with Pay 2025, the definition of "homestead" is amended to include the individual's principal place of residence, consisting of a dwelling including a single garage and up to one acre of land immediately surrounding the dwelling. The definition of "homestead" is amended to also include: (i) any number of decks, patios, gazebos, or pools; (ii) one

additional building that is not part of the dwelling if the building is predominantly used for residential purposes; and (iii) one additional residential yard structure other than a deck, patio, gazebo, or pool.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Homestead Standard Deductions – Annually Assessed Mobile Homes – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>1.5</b>		<b>1.6</b>	
<b>Median:</b>	<b>0.8</b>		<b>0.8</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Union</b>	<b>-</b>	<b>Knox</b>
<b>Highest:</b>	<b>20.5</b>	<b>Marion</b>	<b>22.4</b>	<b>Marion</b>

Table 40: Annually Assessed Mobile Home Homestead Standard Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.1	0.1	0.1	0.1	0.1	0.1	-	-100.0%
2 Allen	3.9	3.6	3.5	3.3	3.8	4.7	6.2	31.6%
3 Bartholomew	1.2	1.1	1.0	1.3	1.3	1.5	1.5	1.2%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.3%
5 Blackford	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-14.8%
6 Boone	1.4	1.6	1.6	1.5	1.5	1.4	1.3	-7.2%
7 Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
8 Carroll	0.4	0.4	0.3	0.3	0.3	0.3	0.0	-97.5%
9 Cass	0.5	0.4	0.4	0.4	0.4	0.5	0.5	6.5%
10 Clark	3.5	3.3	3.3	3.5	3.6	3.8	3.4	-10.3%
11 Clay	0.3	0.2	0.2	0.2	0.2	0.3	0.3	-0.5%
12 Clinton	0.2	0.2	0.2	0.3	0.3	0.2	0.3	20.3%
13 Crawford	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3%
14 Daviess	0.5	0.5	0.5	0.5	0.4	0.6	0.6	3.2%
15 Dearborn	0.4	0.4	0.4	0.5	0.5	0.5	0.6	2.0%
16 Decatur	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-3.6%
17 DeKalb	1.6	1.5	1.3	1.6	1.5	1.6	1.8	7.1%
18 Delaware	2.1	1.9	1.8	1.8	1.7	2.1	2.2	6.1%
19 Dubois	0.5	0.5	0.4	0.4	0.4	0.4	0.4	19.0%
20 Elkhart	7.3	7.2	7.2	7.5	8.0	8.8	9.4	6.7%
21 Fayette	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-12.3%
22 Floyd	1.1	1.0	1.0	1.0	0.9	0.9	0.8	-5.5%
23 Fountain	0.7	0.6	0.6	0.6	0.6	0.8	0.8	-4.5%
24 Franklin	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.6%
25 Fulton	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.5%
26 Gibson	0.9	0.9	0.8	0.8	0.8	0.8	0.8	2.0%
27 Grant	1.1	1.0	0.9	0.7	0.7	0.7	0.7	1.1%
28 Greene	2.8	2.7	2.7	3.1	3.1	3.4	3.3	-2.8%
29 Hamilton	5.1	4.8	4.7	4.6	4.5	4.8	5.8	20.8%
30 Hancock	0.4	0.4	0.4	0.4	0.5	0.8	0.9	20.9%
31 Harrison	0.9	1.0	0.9	0.8	0.8	0.8	0.8	-7.0%
32 Hendricks	-	0.4	0.4	0.3	0.3	0.4	0.7	83.8%
33 Henry	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-8.7%
34 Howard	0.9	0.8	0.7	0.7	0.9	1.0	1.0	2.4%
35 Huntington	0.7	0.7	0.7	0.6	0.6	0.6	0.6	-3.4%
36 Jackson	2.1	2.0	1.9	2.0	2.0	2.4	2.3	-1.4%
37 Jasper	0.7	0.7	0.7	1.1	1.2	1.4	1.6	12.1%
38 Jay	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-9.0%
39 Jefferson	0.6	0.4	0.5	0.6	0.8	0.4	1.0	129.5%
40 Jennings	0.1	1.0	0.9	1.0	0.9	1.0	1.0	2.8%
41 Johnson	1.6	1.6	1.4	2.0	1.9	1.7	1.7	0.9%
42 Knox	0.6	0.6	0.6	0.6	-	0.4	0.5	6.1%
43 Kosciusko	2.7	2.6	2.5	4.0	4.2	5.1	5.5	8.1%
44 LaGrange	0.7	0.6	0.6	0.7	0.8	0.8	0.8	3.4%
45 Lake	3.6	3.6	3.6	3.5	3.2	3.2	3.0	-5.4%
46 LaPorte	4.8	4.6	4.3	4.5	4.6	7.7	8.1	5.8%
47 Lawrence	4.0	3.9	3.7	3.6	3.5	3.6	3.6	1.1%
48 Madison	3.4	3.2	3.0	3.6	3.5	0.8	4.3	435.7%
49 Marion	11.4	11.8	10.7	18.2	19.6	20.5	22.4	9.1%
50 Marshall	2.8	2.8	2.8	2.7	4.1	4.3	0.1	-98.4%

Table 40: Annually Assessed Mobile Home Homestead Standard Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.6	0.5	0.5	0.6	0.5	0.5	0.5	2.5%
52	Miami	2.1	2.0	1.9	2.4	2.3	2.5	2.5	-2.8%
53	Monroe	4.5	4.3	3.9	5.0	4.7	4.9	5.2	4.8%
54	Montgomery	1.0	0.9	0.8	0.8	0.8	0.8	0.8	1.4%
55	Morgan	1.6	1.6	1.5	1.7	1.8	2.2	2.6	17.0%
56	Newton	0.2	0.2	0.2	0.3	0.2	0.2	0.3	27.1%
57	Noble	1.2	1.1	1.0	1.0	1.0	0.8	0.9	8.2%
58	Ohio	0.1	0.1	0.2	0.2	0.2	0.2	0.2	-4.4%
59	Orange	2.0	1.9	1.9	1.9	1.9	1.9	2.0	5.1%
60	Owen	0.1	0.6	0.5	0.6	0.6	0.6	0.5	-11.1%
61	Parke	0.8	0.3	0.7	0.8	0.7	0.7	0.4	-41.3%
62	Perry	0.4	0.3	0.3	0.3	0.3	0.3	0.2	-7.0%
63	Pike	0.8	0.8	0.7	0.6	0.7	0.9	0.8	-6.0%
64	Porter	6.0	5.9	5.6	4.9	5.1	4.7	4.5	-4.5%
65	Posey	0.2	0.2	0.2	0.2	0.1	0.1	0.2	18.7%
66	Pulaski	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-1.5%
67	Putnam	0.5	0.5	0.4	0.4	0.3	0.3	0.3	-4.2%
68	Randolph	0.4	0.3	0.3	0.3	0.2	0.2	0.2	-2.6%
69	Ripley	0.7	0.7	0.8	0.8	0.7	0.7	0.7	-0.9%
70	Rush	0.3	0.3	0.3	0.2	0.2	0.2	0.2	6.6%
71	St. Joseph	1.3	1.2	1.2	1.9	1.9	2.2	2.3	8.7%
72	Scott	1.6	1.3	1.2	1.1	1.0	1.0	0.9	-7.0%
73	Shelby	0.7	0.6	0.6	0.6	0.6	0.7	0.8	4.6%
74	Spencer	0.1	0.1	0.1	0.4	0.4	0.4	0.3	-17.7%
75	Starke	0.7	0.7	0.7	0.9	0.9	1.0	0.9	-6.6%
76	Steuben	0.5	0.5	0.4	0.7	0.7	0.9	1.0	13.9%
77	Sullivan	0.2	0.3	0.3	0.3	0.3	0.4	0.4	10.4%
78	Switzerland	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-11.1%
79	Tippecanoe	2.6	2.5	2.4	2.3	2.2	2.1	2.1	-1.4%
80	Tipton	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-4.9%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-87.7%
82	Vanderburgh	3.4	3.6	3.7	3.6	3.5	3.9	6.3	58.7%
83	Vermillion	0.6	0.5	0.5	0.5	0.5	0.4	0.4	-2.5%
84	Vigo	0.8	0.8	0.7	0.7	0.6	0.7	0.8	7.1%
85	Wabash	1.5	1.5	1.5	1.4	1.3	1.5	1.7	12.5%
86	Warren	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-1.4%
87	Warrick	1.4	1.3	1.2	1.4	1.4	0.0	1.5	5202.3%
88	Washington	0.9	0.9	0.9	1.0	1.0	1.1	1.1	-4.1%
89	Wayne	2.5	2.4	2.3	2.3	2.2	2.2	2.2	-3.0%
90	Wells	1.3	1.3	1.1	1.1	1.3	1.4	1.3	-9.6%
91	White	0.3	0.3	0.4	0.4	0.4	0.4	0.5	8.5%
92	Whitley	1.6	1.5	1.3	1.3	1.1	1.1	1.0	-3.2%
<b>Totals</b>		<b>126.4</b>	<b>123.5</b>	<b>118.1</b>	<b>132.5</b>	<b>134.2</b>	<b>142.1</b>	<b>151.6</b>	<b>6.7%</b>
		Median							0.7%
		Maximum: Warrick							5202.3%
		Minimum: Adams							-100.0%

## Table 41 Supplemental Homestead Deduction Annually Assessed Mobile Homes

**Code:** IC 6-1.1-12-37.5

**Summary:** Automatic for those who receive the homestead standard deduction.

**Amount:** Applies to net assessed value after application of standard homestead deduction but before any other deduction. An additional 35% deduction in assessed value for properties with an assessed value up to \$600,000, or an additional 25% deduction in assessed value for properties with an assessed value over \$600,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Comments:** Beginning with Pay 2024, the deduction amount will be an additional 40% deduction in assessed value for properties with an assessed value up to \$600,000, or an additional 30% deduction in assessed value for properties with an assessed value over \$600,000.

Beginning with Pay 2025, the deduction amount will be an additional 37.5% deduction in assessed value for properties with an assessed value up to \$600,000, or an additional 27.5% deduction in assessed value for properties with an assessed value over \$600,000.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Supplemental Homestead Deductions – Annually Assessed Mobile Homes – (in Millions)</b>				
	<u>Pay 2022</u>		<u>Pay 2023</u>	
<b>Average:</b>	<b>0.5</b>		<b>0.6</b>	
<b>Median:</b>	<b>0.3</b>		<b>0.3</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Union</b>	<b>-</b>	<b>Knox</b>
<b>Highest:</b>	<b>7.2</b>	<b>Marion</b>	<b>7.9</b>	<b>Marion</b>

Table 41: Annually Assessed Mobile Home Supplemental Homestead Standard Deductions (in Millions)

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	0.0	0.0	0.0	0.0	0.0	0.0	-	-100.0%
2 Allen	1.4	1.3	1.2	1.2	1.3	1.7	2.2	31.6%
3 Bartholomew	0.4	0.4	0.3	0.5	0.4	0.5	0.5	1.2%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.3%
5 Blackford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-14.8%
6 Boone	0.5	0.5	0.6	0.5	0.5	0.5	0.5	-7.2%
7 Brown	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
8 Carroll	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-97.5%
9 Cass	0.2	0.1	0.1	0.1	0.1	0.2	0.2	6.5%
10 Clark	1.2	1.2	1.1	1.2	1.3	1.3	1.2	-10.3%
11 Clay	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.5%
12 Clinton	0.1	0.1	0.1	0.1	0.1	0.1	0.1	20.3%
13 Crawford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3%
14 Daviess	0.2	0.2	0.2	0.2	0.2	0.2	0.2	3.2%
15 Dearborn	0.2	0.1	0.1	0.2	0.2	0.2	0.2	2.0%
16 Decatur	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.6%
17 DeKalb	0.5	0.5	0.5	0.5	0.5	0.6	0.6	7.2%
18 Delaware	0.7	0.7	0.6	0.6	0.6	0.7	0.8	6.1%
19 Dubois	0.2	0.2	0.2	0.1	0.1	0.1	0.2	19.1%
20 Elkhart	2.5	2.5	2.5	2.6	2.8	3.1	3.4	8.0%
21 Fayette	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-12.3%
22 Floyd	0.4	0.4	0.4	0.4	0.3	0.3	0.3	-5.5%
23 Fountain	0.2	0.2	0.2	0.2	0.2	0.3	0.3	-4.5%
24 Franklin	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-3.6%
25 Fulton	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.5%
26 Gibson	0.3	0.3	0.3	0.3	0.3	0.3	0.3	2.0%
27 Grant	0.4	0.3	0.3	0.3	0.2	0.3	0.3	1.1%
28 Greene	1.0	0.9	0.9	1.1	1.1	1.2	1.2	-1.4%
29 Hamilton	1.8	1.7	1.6	1.6	1.6	1.7	2.2	26.4%
30 Hancock	0.1	0.1	0.1	0.1	0.2	0.3	0.3	20.9%
31 Harrison	0.3	0.4	0.3	0.3	0.3	0.3	0.3	-7.0%
32 Hendricks	-	0.1	0.1	0.1	0.1	0.1	0.2	95.6%
33 Henry	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-8.7%
34 Howard	0.3	0.3	0.2	0.2	0.3	0.3	0.4	2.4%
35 Huntington	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-3.4%
36 Jackson	0.7	0.7	0.7	0.7	0.7	0.8	0.8	-1.4%
37 Jasper	0.2	0.2	0.2	0.4	0.4	0.5	0.6	12.2%
38 Jay	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-9.0%
39 Jefferson	0.2	0.1	0.2	0.2	0.3	0.1	0.3	129.5%
40 Jennings	0.0	0.3	0.3	0.3	0.3	0.4	0.4	0.1%
41 Johnson	0.6	0.6	0.5	0.7	0.7	0.6	0.6	0.9%
42 Knox	0.2	0.2	0.2	0.2	-	0.2	0.2	6.1%
43 Kosciusko	0.9	0.9	0.9	1.4	1.5	1.8	1.9	9.0%
44 LaGrange	0.2	0.2	0.2	0.2	0.3	0.3	0.3	3.4%
45 Lake	1.2	1.3	1.3	1.2	1.1	1.1	1.0	-5.4%
46 LaPorte	1.7	1.6	1.5	1.6	1.6	2.8	2.8	3.1%
47 Lawrence	1.4	1.4	1.3	1.3	1.2	1.2	1.3	1.1%
48 Madison	1.2	1.1	1.0	1.3	1.3	0.3	1.5	430.1%
49 Marion	4.0	4.1	3.7	6.4	6.9	7.2	7.9	9.1%
50 Marshall	1.0	1.0	1.0	0.9	1.4	1.5	0.0	-98.4%

Table 41: Annually Assessed Mobile Home Supplemental Homestead Standard Deductions (in Millions)

<u>County</u>		<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>% Change 2022-2023</u>
51	Martin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	2.5%
52	Miami	0.7	0.7	0.7	0.8	0.8	0.9	0.9	-2.8%
53	Monroe	1.6	1.5	1.4	1.7	1.6	1.7	1.8	4.8%
54	Montgomery	0.4	0.3	0.3	0.3	0.3	0.3	0.3	1.4%
55	Morgan	0.6	0.6	0.5	0.6	0.6	0.8	0.9	17.2%
56	Newton	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27.1%
57	Noble	0.4	0.4	0.4	0.4	0.4	0.3	0.3	8.2%
58	Ohio	0.0	0.1	0.1	0.1	0.1	0.1	0.1	-4.4%
59	Orange	0.7	0.7	0.7	0.7	0.7	0.7	0.7	5.1%
60	Owen	0.0	0.2	0.2	0.2	0.2	0.2	0.2	-11.1%
61	Parke	0.3	0.1	0.2	0.3	0.2	0.2	0.1	-41.3%
62	Perry	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-7.0%
63	Pike	0.3	0.3	0.2	0.2	0.2	0.3	0.3	-6.0%
64	Porter	2.1	2.1	2.0	1.7	1.8	1.6	1.6	-4.5%
65	Posey	0.1	0.1	0.1	0.1	0.1	0.1	0.1	18.7%
66	Pulaski	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-1.5%
67	Putnam	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-4.2%
68	Randolph	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-2.6%
69	Ripley	0.2	0.3	0.3	0.3	0.2	0.2	0.3	3.6%
70	Rush	0.1	0.1	0.1	0.1	0.1	0.1	0.1	6.6%
71	St. Joseph	0.4	0.4	0.4	0.7	0.7	0.8	0.8	8.7%
72	Scott	0.6	0.4	0.4	0.4	0.3	0.3	0.3	-7.0%
73	Shelby	0.2	0.2	0.2	0.2	0.2	0.3	0.3	4.6%
74	Spencer	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-10.3%
75	Starke	0.2	0.2	0.2	0.3	0.3	0.3	0.3	-6.6%
76	Steuben	0.2	0.2	0.2	0.2	0.3	0.3	0.4	18.8%
77	Sullivan	0.1	0.1	0.1	0.1	0.1	0.1	0.1	10.4%
78	Switzerland	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-11.1%
79	Tippecanoe	0.9	0.9	0.8	0.8	0.8	0.7	0.7	-1.4%
80	Tipton	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-4.9%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-87.7%
82	Vanderburgh	1.2	1.3	1.3	1.3	1.2	1.4	2.2	60.6%
83	Vermillion	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-2.5%
84	Vigo	0.3	0.3	0.2	0.2	0.2	0.2	0.3	7.1%
85	Wabash	0.5	0.5	0.5	0.5	0.5	0.5	0.6	13.2%
86	Warren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1.4%
87	Warrick	0.5	0.5	0.4	0.5	0.5	0.0	0.5	5202.0%
88	Washington	0.3	0.3	0.3	0.3	0.3	0.4	0.4	-4.1%
89	Wayne	0.9	0.8	0.8	0.8	0.8	0.8	0.8	-1.5%
90	Wells	0.5	0.5	0.4	0.4	0.4	0.5	0.4	-9.6%
91	White	0.1	0.1	0.1	0.1	0.1	0.1	0.2	8.5%
92	Whitley	0.6	0.5	0.5	0.4	0.4	0.4	0.4	-3.1%
<b>Totals</b>		<b>44.3</b>	<b>43.2</b>	<b>41.3</b>	<b>46.4</b>	<b>47.0</b>	<b>49.9</b>	<b>53.5</b>	<b>7.1%</b>
		Median							0.7%
		Maximum: Warrick							5202.0%
		Minimum: Adams							-100.0%

## Table 42 Mortgage Deduction Annually Assessed Mobile Homes

**Code:** IC 6-1.1-12-1 through IC 6-1.1-12-7

**Summary:** Each year a person who is a resident of Indiana may receive a deduction from the assessed value of:

1. mortgaged real property, an installment loan financed personal property mobile or manufactured home that he owns; or
2. real property, a personal property mobile or manufactured home that he is buying under a contract with the contract or a memorandum of the contract recorded in the county recorder’s office which provides that he is to pay the property taxes.

**Amount:** The amount of the deduction is the lesser of:

1. the balance of the mortgage or contract indebtedness on the assessment date;
2. one-half of the assessed value of the real property, mobile home, or manufactured home; or
3. \$3,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Comments:** Beginning with Pay 2024, the Mortgage Deduction is no longer available.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Mortgage Deductions – Annually Assessed Mobile Homes				
	Pay 2022		Pay 2023	
<b>Average:</b>	3,024.1		2,232.6	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	166,163.0	Vanderburgh	110,050.0	Vanderburgh



Table 42: Annually Assessed Mobile Home Mortgage Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	700	700	600	300	300	300	-	-100.0%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	4,070	4,050	4,000	3,000	3,000	3,000	3,000	0.0%
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	2,850	-	-	-	-	2,850	-	-100.0%
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	1,000	1,700	4,000	3,900	1,400	1,000	-	-100.0%
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	450	
23 Fountain	150	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	37,365	23,775	26,625	25,225	24,525	35,500	36,000	1.4%
30 Hancock	550	50	50	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	5,735	5,230	2,900	2,750	1,200	1,050	900	-14.3%
34 Howard	5,050	4,850	3,700	6,300	6,700	3,000	2,700	-10.0%
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	13,900	10,000	6,900	7,000	5,400	2,600	2,600	0.0%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	3,000	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	3,000	-	-	-	-	-	
43 Kosciusko	4,400	1,450	1,500	1,350	2,600	2,650	1,850	-30.2%
44 LaGrange	3,000	3,000	3,000	3,000	-	-	-	
45 Lake	-	-	3,000	-	3,000	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	300	300	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	3,000	3,000	6,000	-	-	-	-	
50 Marshall	6,700	5,800	7,500	5,400	6,950	5,800	-	-100.0%
51 Martin	-	-	-	-	-	-	-	
52 Miami	5,250	3,300	2,650	1,900	1,900	2,000	3,950	97.5%

Table 42: Annually Assessed Mobile Home Mortgage Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
53	Monroe	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	
55	Morgan	7,600	4,550	3,900	8,350	3,500	41,750	33,600 -19.5%
56	Newton	2,600	2,600	2,550	2,250	2,250	2,250	2,250 0.0%
57	Noble	-	-	-	-	-	-	
58	Ohio	50	50	50	50	50	50	50 0.0%
59	Orange	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	
63	Pike	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	
67	Putnam	-	-	-	-	4,605	-	
68	Randolph	-	-	-	-	-	-	
69	Ripley	350	350	350	350	-	-	
70	Rush	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	
74	Spencer	-	-	-	-	-	-	
75	Starke	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	
79	Tippecanoe	4,250	3,000	2,650	2,000	2,000	1,950	1,700 -12.8%
80	Tipton	-	-	-	-	-	-	
81	Union	1,200	-	-	-	-	-	
82	Vanderburgh	189,205	175,860	153,715	154,615	134,850	166,163	110,050 -33.8%
83	Vermillion	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	
85	Wabash	8,550	7,850	7,000	1,000	300	3,300	300 -90.9%
86	Warren	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	
92	Whitley	3,750	3,650	7,200	8,900	3,000	3,000	6,000 100.0%
<b>Totals</b>	<b>311,275</b>	<b>270,815</b>	<b>250,140</b>	<b>237,940</b>	<b>207,530</b>	<b>278,213</b>	<b>205,400</b>	<b>-26.2%</b>
						Median		-13.6%
						Maximum:	Whitley	100.0%
						Minimum:	Multiple	-100.0%

## **Table 43**

### **Over 65 Deduction**

### **Annually Assessed Mobile Homes**

**Code:** IC 6-1.1-12-9 through 6-1.1-12-10.1

**Summary:** An individual may obtain a deduction from the assessed value of real property, or a personal property mobile or manufactured home if:

1. the individual is at least 65 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
2. meets the income requirements;
3. the individual has owned the property (or has been buying the property under recorded contract that provides that the individual is to pay the property taxes on the property) for at least one year before claiming the deduction;
4. the individual and any joint tenants or tenants in common reside on the property;
5. the assessed value of the property does not exceed:
  - a. \$200,000 for Pay 2022; or
  - b. \$240,000 for Pay 2023; and
6. the individual receives no other property tax deductions except for the mortgage, standard homestead, or fertilizer storage deductions.

Note: A surviving spouse is entitled to the deduction if the surviving spouse is at least 60 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed, the surviving spouse's deceased husband or wife was at least 65 years of age at the time of death, the surviving spouse has not remarried, and the other above requirements are satisfied.

**Amount:** The amount of the deduction is the lesser of:

1. one-half of the assessed value of the real property, mobile home, or manufactured home; or
2. \$14,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Over 65 Deductions – Annually Assessed Mobile Homes</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>2,351.2</b>		<b>11,503.5</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>68,000.0</b>	<b>Marshall</b>	<b>843,650.0</b>	<b>Marshall</b>

Table 43: Annually Assessed Mobile Home Over 65 Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	150	150	150	150	150	150	-	-100.0%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	4,120	4,000	3,800	3,800	3,800	3,800	3,800	0.0%
8 Carroll	-	-	-	300	-	850	-	-100.0%
9 Cass	-	-	-	-	-	-	-	
10 Clark	17,750	11,350	7,400	8,200	8,200	8,200	8,200	0.0%
11 Clay	-	-	-	-	-	-	-	
12 Clinton	1,915	6,805	300	300	300	17,695	850	-95.2%
13 Crawford	-	-	-	-	-	-	900	
14 Daviess	5,040	4,590	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	200	-	-	-	-	-	
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	100	-	-100.0%
22 Floyd	-	-	-	250	250	700	-	-100.0%
23 Fountain	200	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	-	-	-	-	-	-	-	
30 Hancock	250	-	-	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	780	480	330	330	300	-	-	
34 Howard	7,200	6,000	5,400	4,600	3,300	3,700	3,300	-10.8%
35 Huntington	1,700	1,700	200	300	1,650	1,650	1,450	-12.1%
36 Jackson	11,400	3,250	3,250	2,550	1,600	1,600	1,600	0.0%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	12,480	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	3,800	3,800	3,800	3,800	-	-	-	
43 Kosciusko	13,800	12,500	14,700	15,600	13,700	16,750	16,200	-3.3%
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	1,200	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	8,865	8,710	2,050	2,360	945	1,005	2,000	99.0%
50 Marshall	42,800	41,800	37,900	39,850	50,650	68,000	843,650	1140.7%
51 Martin	-	-	-	650	650	650	12,750	1861.5%
52 Miami	9,550	7,800	7,500	5,350	4,700	5,550	76,250	1273.9%

Table 43: Annually Assessed Mobile Home Over 65 Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023	
53	Monroe	-	-	-	-	-	-		
54	Montgomery	-	-	-	-	-	-		
55	Morgan	950	950	4,450	1,150	5,550	10,000	35.0%	
56	Newton	-	-	-	-	-	-		
57	Noble	-	-	-	-	-	-		
58	Ohio	-	-	-	-	3,200	3,550	-4.2%	
59	Orange	-	-	-	-	-	10,150		
60	Owen	-	-	-	-	-	-		
61	Parke	-	-	-	-	235	235	-100.0%	
62	Perry	-	-	-	-	-	-		
63	Pike	-	-	-	-	-	-		
64	Porter	4,300	-	-	-	-	-		
65	Posey	-	-	-	-	-	-		
66	Pulaski	1,300	950	-	-	-	-		
67	Putnam	-	-	-	-	1,005	-		
68	Randolph	1,800	2,200	2,100	1,750	1,750	1,400	-17.9%	
69	Ripley	-	-	-	5,300	-	-		
70	Rush	-	-	-	-	-	-		
71	St. Joseph	950	900	900	900	900	900	0.0%	
72	Scott	-	-	-	-	-	-		
73	Shelby	3,150	3,000	2,850	2,850	-	-	4,250	
74	Spencer	130	130	130	-	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	200	200	200	200	150	150	150	0.0%
79	Tippecanoe	1,575	1,575	1,175	875	925	975	875	-10.3%
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	45,400	43,250	58,480	40,700	37,250	63,850	48,150	-24.6%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	36,750	6,150	6,150	5,350	4,750	4,850	4,850	0.0%
86	Warren	-	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	11,750	10,500	3,950	6,850	-	-	-	
92	Whitley	6,650	6,250	17,900	14,250	-	-	-	
<b>Totals</b>	<b>244,225</b>	<b>201,670</b>	<b>185,065</b>	<b>168,565</b>	<b>147,110</b>	<b>216,310</b>	<b>1,058,325</b>	<b>389.3%</b>	
					Median			-3.8%	
					Maximum:	Martin		1861.5%	
					Minimum:	Multiple		-100.0%	

## **Table 44**

### **Veteran Deductions**

### **Annually Assessed Mobile Homes**

This table combines the following deductions:

#### **VETERAN WITH A SERVICE-CONNECTED DISABILITY DEDUCTION**

**Code:** IC 6-1.1-12-13 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. during any of its wars;
2. the individual received an honorable discharge;
3. the individual is disabled with a documented, service-connected disability of 10% or more; and
4. the individual does not receive the over 65 deduction or surviving spouse of WWI veteran deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$24,960

#### **TOTALLY DISABLED VETERAN OR VETERAN AT LEAST 62 WITH A DISABILITY OF 10% OR MORE DEDUCTION**

**Code:** IC 6-1.1-12-14 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. for at least 90 days;
2. the individual received an honorable discharge;
3. the individual is either totally disabled or at least 62 years old with a documented disability of at least 10%;
4. the assessed value of the individual's tangible property does not exceed \$200,000; and

5. the individual does not receive the over 65 deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$14,000

**Comments:** Beginning with Pay 2025, the assessed value of an individual’s tangible property may not exceed \$240,000.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Veterans Deductions – Annually Assessed Mobile Homes</b>				
	<b>Pay 2022</b>		<b>Pay 2023</b>	
<b>Average:</b>	<b>3,357.3</b>		<b>4,574.2</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>69,150.0</b>	<b>Miami</b>	<b>126,100.0</b>	<b>Miami</b>



Table 44: Annually Assessed Mobile Home Veterans Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	-	-	-	-	-	-	-	-
2 Allen	-	-	1,400	1,200	950	950	950	0.0%
3 Bartholomew	450	1,950	1,900	1,850	1,900	2,000	550	-72.5%
4 Benton	2,550	2,500	-	-	-	-	-	-
5 Blackford	645	-	-	-	-	-	-	-
6 Boone	-	-	-	-	-	-	-	-
7 Brown	1,595	1,550	1,450	5,480	5,480	5,480	5,480	0.0%
8 Carroll	-	-	250	-	-	-	-	-
9 Cass	-	9,800	-	-	6,900	2,550	2,550	0.0%
10 Clark	-	34,200	34,100	-	-	-	-	-
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	600	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	-	-	2,800	-
19 Dubois	150	150	150	150	150	150	150	0.0%
20 Elkhart	37,700	34,800	46,280	51,380	49,500	43,150	41,950	-2.8%
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	7,650	7,800	-	-	-	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	3,400	3,200	3,100	4,200	4,100	4,100	4,100	0.0%
25 Fulton	-	-	-	-	950	1,500	-	-100.0%
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	-	-	-	-	-	-	-	-
28 Greene	-	-	-	-	-	-	4,000	-
29 Hamilton	7,500	7,500	7,500	19,000	12,825	18,600	60,250	223.9%
30 Hancock	50	-	-	-	-	-	-	-
31 Harrison	-	-	9,500	9,200	9,050	-	-	-
32 Hendricks	-	-	-	-	-	-	-	-
33 Henry	-	-	-	-	-	-	-	-
34 Howard	2,600	2,700	6,140	6,830	13,940	15,290	15,290	0.0%
35 Huntington	4,050	4,050	4,050	1,600	1,600	1,600	1,600	0.0%
36 Jackson	3,550	3,200	3,000	3,000	2,800	250	250	0.0%
37 Jasper	-	-	12,447	41,795	38,902	42,737	18,622	-56.4%
38 Jay	-	-	-	-	7,150	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	-	-	-	-	-	-	-	-
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	25,850	18,150	5,350	2,300	2,800	3,725	3,175	-14.8%
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	-	-	-	-	-	17,000	750	-95.6%
46 LaPorte	-	-	6,150	-	-	-	-	-
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	-	-	-	-	-	-	-	-
49 Marion	3,045	2,800	10,710	2,680	2,720	11,240	8,665	-22.9%
50 Marshall	9,700	11,250	9,750	5,950	9,300	4,400	70,710	1507.0%
51 Martin	-	1,100	1,000	-	-	-	3,350	-
52 Miami	90,430	76,050	73,500	80,850	76,950	69,150	126,100	82.4%

Table 44: Annually Assessed Mobile Home Veterans Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	200	300	-	300	300	2,050	1,900 -7.3%	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	500	500	600	550 -8.3%	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	6,440	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	590	400	150	150	150	150	- -100.0%	
64	Porter	-	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	10	-	-	-	1	-	-	
68	Randolph	-	-	-	-	2,550	2,550	300 -88.2%	
69	Ripley	21,550	21,550	21,550	14,400	12,100	12,100	8,900 -26.4%	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	1,200	1,150	1,150	1,150	1,150	1,150	1,150 0.0%	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	4,000	3,850	3,550	3,550	4,750	-	5,450	
74	Spencer	-	-	-	335	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	3,950	
77	Sullivan	3,600	3,600	3,600	3,600	3,600	3,600	3,600 0.0%	
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	1,050	1,800	2,900	5,555	12,105	750	1,700 126.7%	
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	26,810	34,430	8,580	8,165	7,800	35,348	17,188 -51.4%	
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	1,730	2,800	1,700	1,450	1,550	1,600	1,750 9.4%	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	5,600	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	12,800	-	-	-	
91	White	9,700	26,600	13,350	550	-	-	-	
92	Whitley	2,300	7,785	9,100	7,450	5,250	5,100	2,500 -51.0%	
<b>Totals</b>		<b>279,255</b>	<b>333,455</b>	<b>303,357</b>	<b>297,420</b>	<b>299,773</b>	<b>308,870</b>	<b>420,830</b>	<b>36.2%</b>
								Median	0.0%
								Maximum: Marshall	1507.0%
								Minimum: Multiple	-100.0%

## Table 45 Blind or Disabled Deduction Annually Assessed Mobile Homes

**Code:** IC 6-1.1-12-11 and IC 6-1.1-12-12

**Summary:** An individual may obtain a deduction from the assessed value of real property or a personal property mobile or manufactured home if:

1. the individual is a blind or a disabled person;
2. the real property, mobile home, or manufactured home is principally used and occupied by the individual as the individual's residence;
3. the individual's taxable gross income in the preceding year did not exceed \$17,000; and
4. the individual does not receive the over 65 deduction.

**Amount:** \$12,480

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Blind and/or Disabled Deductions – Annually Assessed Mobile Homes				
	Pay 2022		Pay 2023	
<b>Average:</b>	<b>1,487.8</b>		<b>1,488.4</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>78,291.0</b>	<b>Vanderburgh</b>	<b>49,200.0</b>	<b>Vanderburgh</b>

Table 45: Annually Assessed Mobile Home Blind and/or Disabled Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023
1 Adams	50	50	50	50	50	50	800	1500.0%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	2,750	2,750	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	610	585	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	300	300	250	250	250	0.0%
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	-	-	-	-	
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	50	-	-100.0%
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	8,550	-	-	-	-	-	-	
24 Franklin	1,000	1,000	4,250	1,200	1,050	1,150	1,150	0.0%
25 Fulton	-	-	-	-	6,650	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	2,000	1,950	2,050	700	700	1,300	1,800	38.5%
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	700	500	-	-	-	-	-	
34 Howard	3,825	4,225	3,625	3,625	2,200	3,300	3,300	0.0%
35 Huntington	100	100	4,900	4,350	-	2,250	2,250	0.0%
36 Jackson	4,250	2,200	2,050	1,800	800	800	800	0.0%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	8,750	8,250	6,700	6,450	5,400	5,975	5,675	-5.0%
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	5,100	6,750	7,250	6,350	8,850	11,150	21,400	91.9%
51 Martin	-	-	-	-	-	959	1,771	84.7%

Table 45: Annually Assessed Mobile Home Blind and/or Disabled Deductions

County	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	% Change 2022-2023	
52	Miami	2,700	3,050	1,650	1,600	1,450	1,550	38,140	2360.6%
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	9,665	9,650	9,650	10,100	-	-100.0%
55	Morgan	1,100	1,050	1,400	1,150	1,100	11,200	5,300	-52.7%
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	400	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	2,410	3,150	800	-	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	3,050	-	-100.0%
68	Randolph	550	150	150	150	150	150	-	-100.0%
69	Ripley	10,900	10,900	10,900	10,900	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	-	-	95	-	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	1,000	1,250	1,350	8.0%
79	Tippecanoe	1,000	1,000	1,000	1,000	1,000	1,150	850	-26.1%
80	Tipton	-	2,850	2,750	2,650	2,650	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	36,700	49,285	43,430	49,995	40,800	78,291	49,200	-37.2%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	6,650	6,450	9,650	2,900	2,900	2,900	2,900	0.0%
86	Warren	-	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	650	-	650	600	-	-	-	
92	Whitley	2,300	1,300	4,400	4,400	-	-	-	
<b>Totals</b>	<b>100,295</b>	<b>104,795</b>	<b>120,465</b>	<b>112,570</b>	<b>86,650</b>	<b>136,875</b>	<b>136,936</b>	<b>0.0%</b>	
					Median			0.0%	
					Maximum:	Miami		2360.6%	
					Minimum:	Multiple		-100.0%	

**Table 46**  
**Exemptions - Code Cite Cross Reference**

<b>Type of Property</b>	<b>Code Cite</b>
Property Owned by the United States (its agencies or instrumentalities)	IC 6-1.1-10-1 IC 4-20.5-14-3 IC 4-20.5-19-7
Property Owned by the State of Indiana	IC 6-1.1-10-2 IC 8-10-1-27 IC 8-23-7-31 IC 8-15-2-12
Bridges & Tangible Property Appurtenant to a Bridge	IC 6-1.1-10-3
Property Owned or Used by a Political Subdivision of this State	IC 6-1.1-10-4 IC 36-1-10-18 IC 36-9-13-36 IC 36-9-13-37 IC 36-10-8-18 IC 36-10-9-18
Property Owned by a City or a Town	IC 6-1.1-10-5 IC 23-7-7-3 IC 36-9-11-10 IC 36-9-11.1-11
Urban Homesteading Property	IC 6-1.1-10-5.5
Property Owned by a Water Company	IC 6-1.1-10-6 IC 14-33-20-27
Property Owned by a Non-Profit Company (engages in water supply or sewage disposal)	IC 6-1.1-10-7 IC 6-1.1-10-8
Industrial Waste Control Facility (if not used in the production of property for sale)	IC 6-1.1-10-9 IC 6-1.1-10-10 IC 6-1.1-10-11
Stationary or Unlicensed Mobile Air Pollution Control Systems	IC 6-1.1-10-12 IC 6-1.1-10-13
Public Airport Lands	IC 6-1.1-10-15
All or Part of a Building that is Owned, Occupied, and Used for Educational, Literary, Scientific, Religious, or Charitable Purposes	IC 6-1.1-10-16
Land under or adjacent to lake or reservoir owned by a public benefit corporation (Carroll & White Counties)	IC 6-1.1-10-16.5
Real Property Developed to Provide Housing to Income Eligible Persons	IC 6-1.1-10-16.7
Building Situated in Special Flood Hazard Areas	IC 6-1.1-10-16.8

Property Perpetuating Memory of Soldiers & Sailors	IC 6-1.1-10-17
Property Owned by a Not-for-Profit Corporation (primary purpose is to support the field of fine arts)	IC 6-1.1-10-18
Property Operated as a Hospital Nonprofit (subject to requirements in statute)	IC 6-1.1-10-18.5 IC 5-1-4-26 IC 16-22-6-34
Public Libraries	IC 6-1.1-10-19
Manual Labor, Technical, or Trade Schools	IC 6-1.1-10-20
Churches or Religious Societies	IC 6-1.1-10-21
Property Owned by a Homeowners Association	IC 6-1.1-10-37.8
Property Owned by a Not-for-Profit Corporation (primary purpose is to support the field of early childhood education services)	IC 6-1.1-10-46
Nonprofit Health, Fitness, Aquatics, and Community Center	IC 6-1.1-10-48