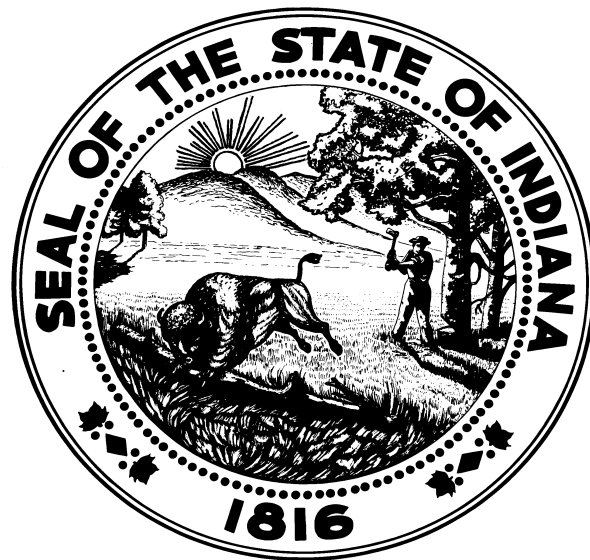


**Report on Property Tax
Exemptions, Deductions, and Abatements**



April 24, 2020

Department of Local Government Finance

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**To: Representative Tim Brown, Chairman
State Budget Committee**

**From: Wesley R. Bennett, Commissioner
Department of Local Government Finance**

Date: April 24, 2020

Subject: Report on Property Tax Exemptions, Deductions, and Abatements – 2020

This is the Department's biennial report submitted to the State Budget Committee, in accordance with IC 6-1.1-33.5-2. This report is updated with data through tax payable year 2019 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/. It is our hope that you find the information in this report useful and informative. If you have any questions about the data, or would like more information, please contact me.

Analysis of Property Tax Exemptions, Deductions and Abatements for Indiana Counties: Pay 2013-Pay 2019

April 24, 2020

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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 are drawn from County Auditor Abstracts (summaries of assessed value and taxes charged by taxing district) from Pay 2013 to Pay 2019. The Exemptions, Deductions, and Abatements study is updated every two years as required by IC 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.

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 shows a broad picture at the state level of changes in the property tax base, in total and separated by real and personal property components. With 92 counties reporting, the gross assessed value of both real and personal property combined for Pay 2019 totals \$523.8 billion.

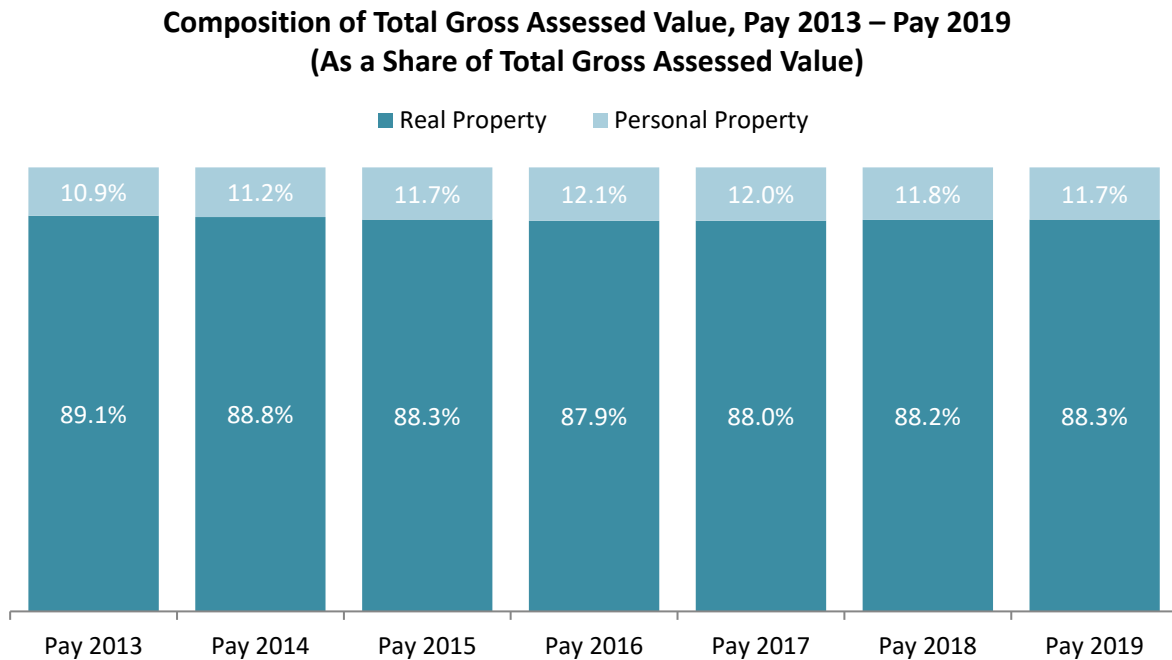
Table 1: Assessed Value, Exemptions, Deductions & Abatements (in Millions of Dollars)									
	<u>Pay 2013</u>	<u>Pay 2014</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Average Annual Increase 2013-2019</u>	<u>Annual Increase 2018-2019</u>
Gross Assessed Value of All Property	452,400	457,100	471,100	482,500	492,800	504,900	523,800	2.5%	3.7%
Total Exemptions	21,100	21,500	22,200	22,300	22,700	23,000	23,700	2.0%	3.0%
Total Deductions	132,800	129,900	132,500	135,300	139,000	142,900	148,500	1.9%	3.9%
Total Abatements	6,000	6,600	8,700	9,600	8,800	8,700	8,700	6.4%	0.0%
Total Exemptions, Deductions & Abatements	159,900	158,000	163,400	167,200	170,500	174,700	180,900	2.1%	3.5%
Net Assessed Value of All Property	292,500	299,100	307,700	315,300	322,400	330,200	342,900	2.7%	3.8%
Gross Assessed Value of Real Property	403,100	405,900	415,800	424,300	433,700	445,100	462,200	2.3%	3.8%
Real Property Exemptions	18,400	18,800	19,100	19,300	19,700	20,000	20,600	1.9%	3.0%
Real Property Deductions	132,600	129,600	132,100	134,800	138,400	142,400	148,000	1.8%	3.9%
Real Property Abatements	2,000	1,900	1,900	2,100	2,400	2,600	2,900	6.4%	11.5%
Real Property Exemptions, Deductions & Abatements	153,000	150,200	153,100	156,200	160,500	165,000	171,400	1.9%	3.9%
Net Assessed Value of Real Property	250,100	255,700	262,700	268,100	273,200	280,100	290,800	2.5%	3.8%
Gross Assessed Value of Personal Property	49,300	51,100	55,300	58,200	59,100	59,800	61,500	3.8%	2.8%
Personal Property Exemptions	2,600	2,700	3,100	3,000	3,000	3,000	3,200	3.5%	6.7%
Personal Property Deductions	200	300	400	500	500	500	500	16.5%	0.0%
Personal Property Abatements	4,000	4,700	6,800	7,500	6,400	6,200	5,800	6.4%	-6.5%
Personal Property Exemptions, Deductions & Abatements	6,900	7,700	10,300	11,000	9,900	9,700	9,500	5.5%	-2.1%
Net Assessed Value of Personal Property	42,400	43,400	45,000	47,200	49,200	50,100	52,100	3.5%	4.0%

Table 2 shows the amounts of the constitutionally and statutorily permitted exemptions, deductions and abatements, which in total lowers taxable value by \$180.9 billion in Pay 2019 (about 35%).

Table 2: Exemptions, Deductions and Abatements by type (in Millions of Dollars)									
	<u>Pay 2013</u>	<u>Pay 2014</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Average Annual Increase 2013-2019</u>	<u>Annual Increase 2018-2019</u>
Real Property Deductions & Abatements									
Age 65 Deductions	1,559.1	1,524.1	1,479.1	1,436.1	1,394.6	1,345.0	1,292.4	-3.1%	-3.9%
Blind and/or Disabled Deductions	593.7	597.7	601.7	601.8	603.3	602.3	600.9	0.2%	-0.2%
Fertilizer and Pesticides Deduction	20.9	18.9	20.4	21.0	21.5	22.4	26.4	3.9%	17.6%
Investment Deduction	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Mortgage and Contract Deductions	3,628.9	3,587.0	3,516.3	3,487.6	3,475.5	3,471.8	3,467.2	-0.8%	-0.1%
Standard Deduction	72,277.6	70,031.5	70,699.2	71,356.9	72,306.8	73,245.4	74,401.4	0.5%	1.6%
Supplemental Homestead Deduction	52,985.4	52,177.8	54,059.6	56,101.4	58,773.7	61,744.1	66,094.5	3.8%	7.0%
Energy Systems Deductions	255.2	291.5	315.1	313.4	336.2	352.4	379.5	6.8%	7.7%
Rehabilitation & Economic Revitalization Area Abatements	1,976.4	1,864.5	1,922.8	2,087.9	2,368.4	2,569.4	2,897.7	6.6%	12.8%
Veteran Deductions	1,249.6	1,319.7	1,375.6	1,442.9	1,506.8	1,596.3	1,667.8	4.9%	4.5%
Model Residence Deduction	11.9	10.0	7.9	14.1	13.2	12.5	12.3	0.6%	-1.8%
Residence in Inventory Deduction	1.2	0.6	1.3	0.7	1.8	0.9	1.4	3.5%	64.0%
Heritage Barn Deduction	0.0	0.0	0.0	3.5	9.1	15.9	24.9		57.3%
Real Property Exemptions	18,444.9	18,824.5	19,084.4	19,303.7	19,720.0	19,985.2	20,578.1	1.8%	3.0%
Personal Property Deductions & Abatements									
Business Veteran's Deductions	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-25.0%	-60.9%
Coal or Oil Shale Deduction	0.0	21.8	75.2	141.1	165.9	168.9	167.7		-0.7%
Enterprise Zone Deductions	233.4	271.7	324.6	350.7	348.1	355.7	354.1	7.2%	-0.5%
Certified Technology Park Deduction	0.0	0.0	0.2	17.4	0.0	0.0	0.0		
Urban Dev. Econ Revital Deductions	3,993.5	4,720.7	6,827.0	7,476.0	6,432.3	6,151.4	5,794.5	6.4%	-5.8%
Personal Property Exemptions	2,630.7	2,710.4	3,098.9	3,004.3	2,997.6	3,046.2	3,167.3	3.1%	4.0%

The summary level data show a change in the composition of Indiana’s tax base. As shown in Figure 1, the split between personal and real property gross assessed value has remained relatively stable over the past 7 years at approximately 10%/90%, respectively, with a slight shift toward the percentage of personal property composition during the middle portion of this period.

Figure 1



Gross and Net Assessed Value

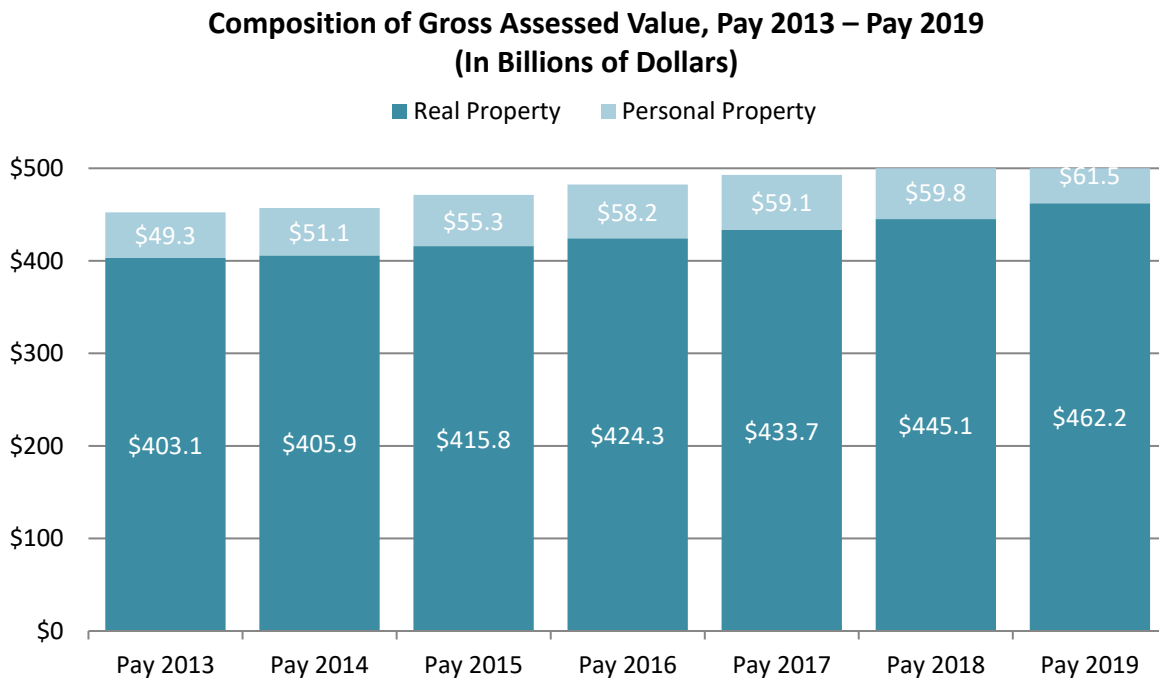
“Gross Assessed Value” is assessed value for all real and personal property before any deductions and exemptions are applied. “Net Assessed Value” is the assessed value after the application of deductions and exemptions. Net Assessed Value is the amount upon which taxes are based. Please note that for 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 2013 – Pay 2019. Gross assessed value for all property within the state has increased by an average of 2.5% annually from Pay 2013 to Pay 2019. The most substantial increase was from Pay 2018 to Pay 2019 when gross assessed value increased by roughly 3.7%. Gross assessed values were at their highest for the seven-year period in Pay 2019 at \$523.8 billion.

Real property gross assessed value has increased by an average of 2.3% annually, statewide, since Pay 2013. Pay 2019 saw the biggest percentage growth in real property gross assessed value at approximately 3.9% from Pay 2018. Real property gross assessed values were at their highest for the seven-year period in Pay 2019 at \$462.2 billion.

Statewide gross assessed value of personal property has increased at a more expansive rate than real property since Pay 2013, an average of 3.8% annually. The most substantial increase was from Pay 2014 to Pay 2015 when personal property increased by roughly 8.2%. Personal property gross assessed values were at their highest for the seven-year period in Pay 2019 at \$61.5 billion.

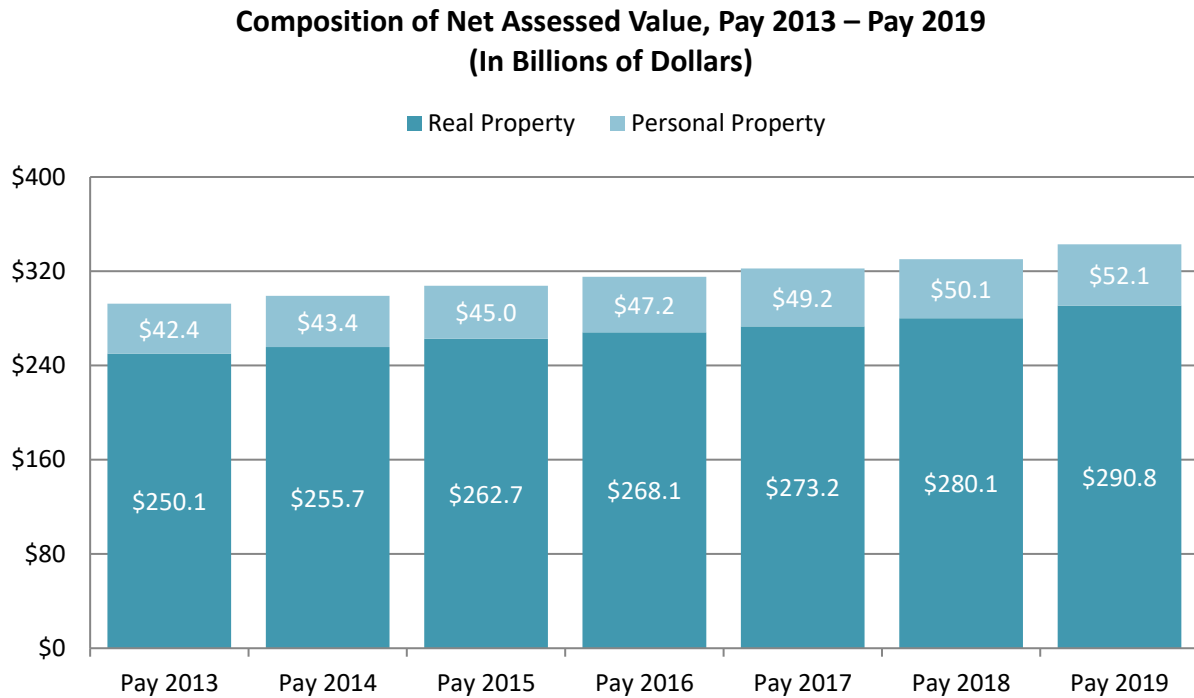
Figure 2



Gross assessed value by county and by type of property can be found in Tables 3 through 5.

Figure 3 shows the composition of net assessed value from Pay 2013 – Pay 2019 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 2.7%. Pay 2019 saw the biggest percentage growth in net assessed value at approximately 3.8% from Pay 2018. Net assessed values were at their highest for the seven-year period in Pay 2019 at approximately \$342.9 billion.

Figure 3

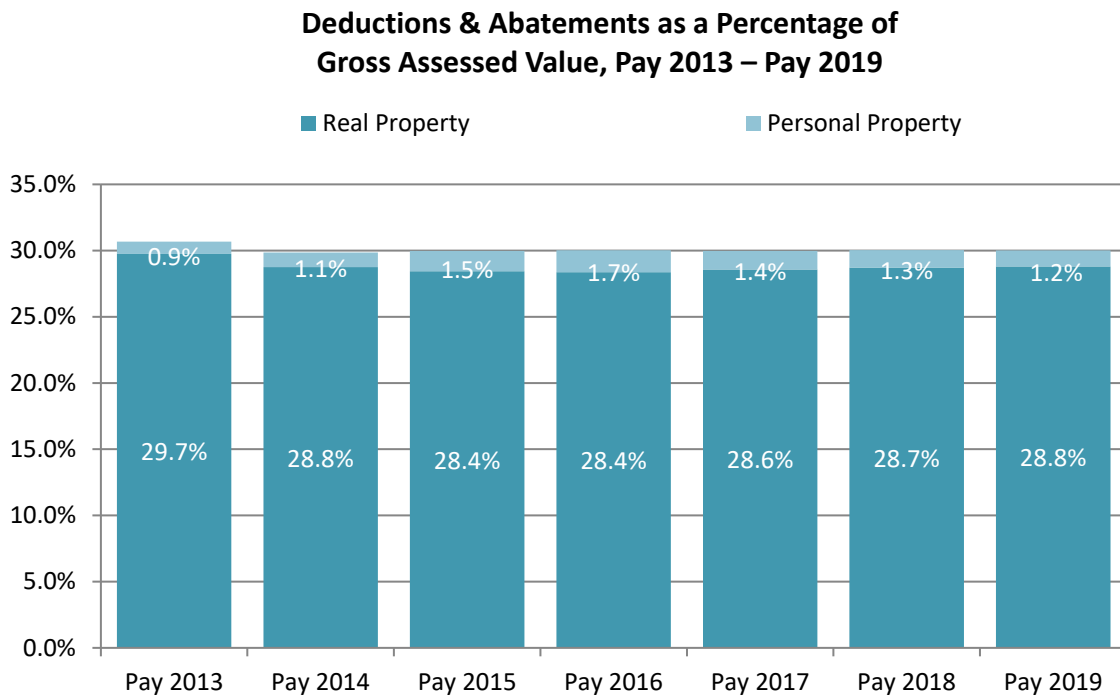


Net assessed value by county and type of property can be found in Tables 6 through 8.

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 30.0% during the seven-year period that this report examines. The slight decrease in the percentage from Pay 2013 to Pay 2014 is mostly attributable to a decrease in the standard deduction between these two years. While the statutory requirements and amount pertaining to the standard deduction did not change during this period, the homestead verification process did conclude, and as a result, it may be possible that counties removed standard deductions from those properties where the taxpayer did not verify their homestead eligibility. The percentage of personal property deductions and abatements as a percentage of gross assessed value has, likewise, remained relatively stable – hovering roughly between 1% and 2% - during the seven-year period.

Figure 4



Deductions and abatements by county and type of property can be found in Tables 11, 14, and 30.

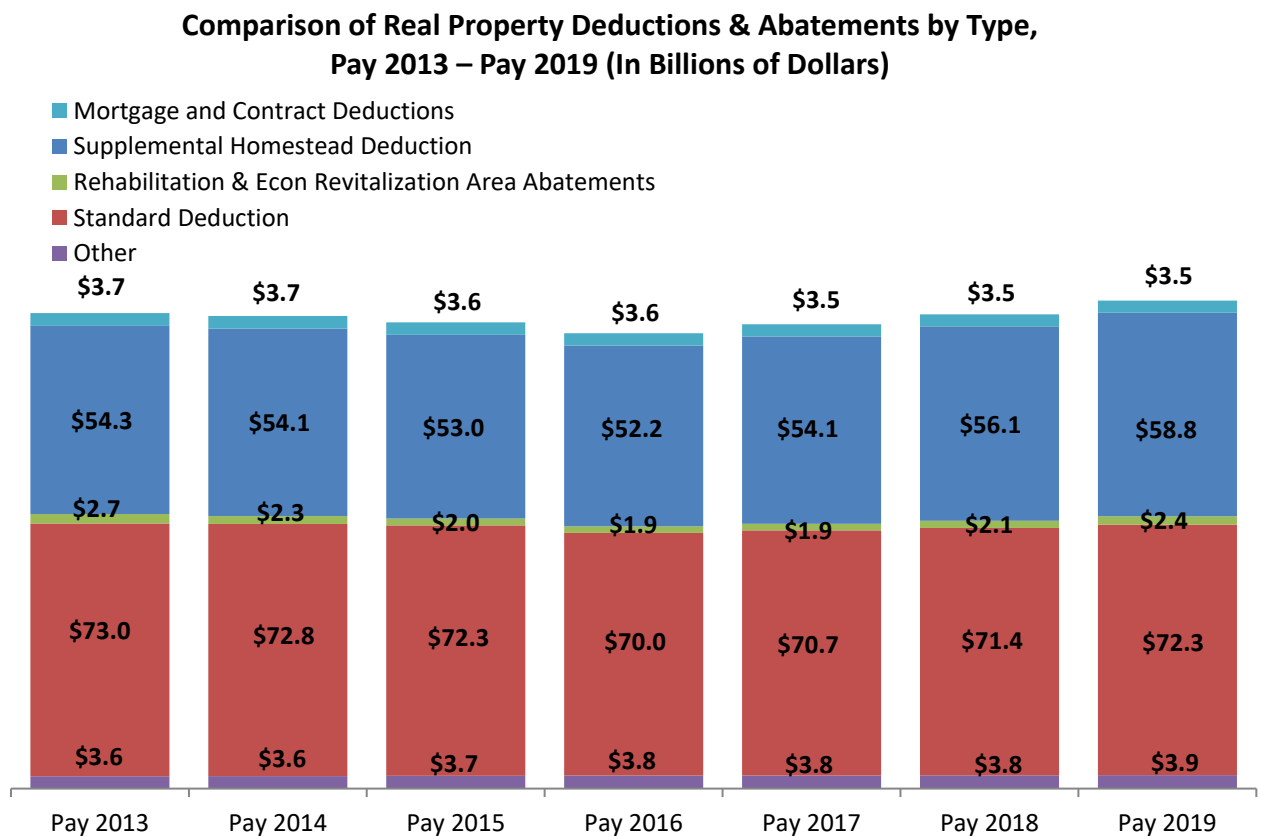
Indiana Code allows for a variety of deductions and abatements for real property. The most common real property deductions and abatements during the seven-year period in terms of dollar amount are the following: 1) Standard deduction, 2) Supplemental standard deduction, 3) Mortgage and contract deductions, and 4) Rehabilitation and economic revitalization area abatements. Other real property deductions include: over 65 deduction, blind and/or disabled deduction, fertilizer and pesticide storage deduction, investment deduction, energy systems

deductions, veteran deductions, model residence deduction, residence in inventory deduction, and 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: over 65 deduction, blind and/or disabled deductions, fertilizer and pesticides storage deduction, investment deduction, energy systems deductions, veteran deductions, model residence deduction, residence in inventory deduction, and heritage barn deduction.

As shown by Figure 5, over the seven-year period, the standard deduction has constituted the majority of all the real property deductions. The heritage barn deduction, which is categorized under “Other” in Figure5, went into effect with the Pay 2016 cycle.

Figure 5



Real property deductions and abatements by county and type can be found in Tables 14 through 27.

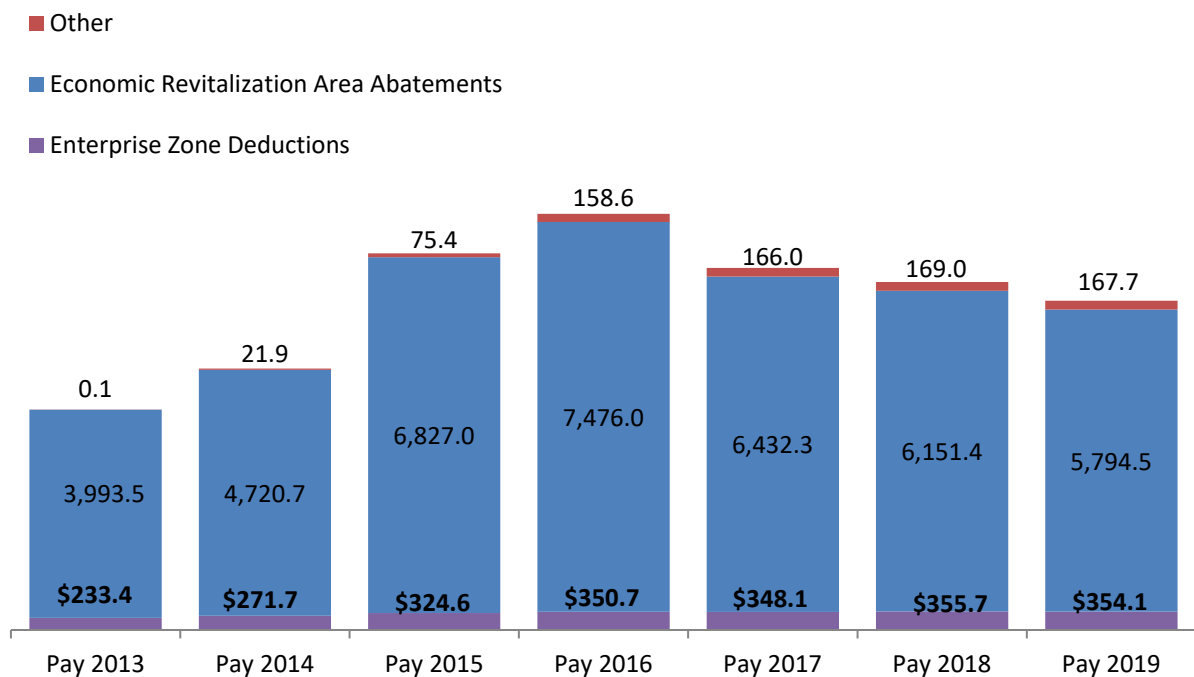
The most common personal property deductions and abatements during the seven-year period in terms of dollar amount are the following: 1) economic revitalization area (ERA) abatements and 2) enterprise zone deductions. Other qualifying personal property deductions include the following: business investment deductions, coal or oil shale deductions, veteran deductions, and certified technology park deductions.

Figure 6 displays the changes in personal property deductions and abatements over this seven-year period by deduction type. The “Other” category in Figure 6 includes the following personal property deductions: coal or oil shale deductions, veteran deductions, and certified technology park deductions.

In Pay 2019, as shown by Figure 6, ERA abatements are the largest category of personal property deductions with \$5.8 billion, followed by enterprise zone investment deductions with \$354 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. The Pay 2011 cycle was the last pay cycle when counties reported the business investment deductions.

Figure 6

**Comparison of Personal Property Deductions & Abatements by Type,
Pay 2013 – Pay 2019 (In Millions of Dollars)**



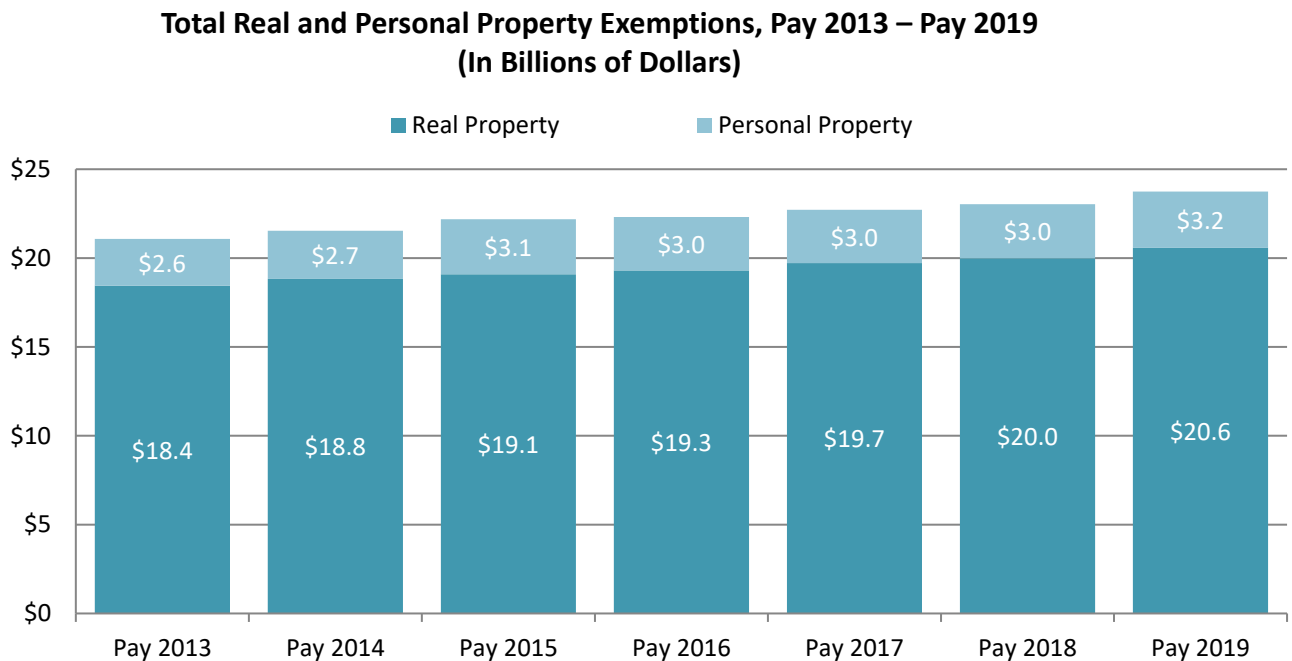
Personal property deductions and abatements by county and type can be found in Tables 31 through 34.

Real and Personal Property Exemptions

The State has stepped up efforts to work with counties in gathering taxpayer-level data to supplement abstract data and improve the quality of subsequent reports. Exemption reporting has historically been an area prone to reporting inconsistencies. Some counties have reported assessed value of governmental properties for some years and not in others. By statute (IC 6-1.1-11-9), properties owned and used by government are not assessable and should not be reported to the State. Such inconsistencies cause fluctuations both in exempt property values and growth rates.

As shown in Figure 7, the total amount of exempt property – for both real and personal property together – has been averaging an annual increase of 2%. The total amount of property exemptions were at their highest value of \$23.7 billion during Pay 2019.

Figure 7



Exempt property by county and by type of property can be found in Tables 10, 13, and 29.

TABLES

Table 3 to Table 5 Gross Assessed Value

Table 3 summarizes total gross assessed value – both real and personal property combined – by county over a seven-year period from Pay 2013 to Pay 2019. Real and personal property gross assessed values by county are summarized in Tables 4 and 5, respectively. Statewide totals, medians, maximums and minimums can be found at the bottom of each table.

Comments: Statewide total gross assessed value for both real and personal property combined increased by roughly 3.7% from Pay 2018 to Pay 2019. For real property gross assessed values alone, the statewide total increased by 3.9% from Pay 2018 to Pay 2019. Furthermore, statewide personal property gross assessed value experienced an increase of 2.9% from Pay 2018 to Pay 2019.

Table 3: Total Gross Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	2,121.0	2,211.8	2,277.6	2,325.4	2,361.9	2,415.1	2,453.5	1.6%
2 Allen	21,880.9	22,218.2	22,814.1	23,392.0	24,266.5	25,377.7	27,154.9	7.0%
3 Bartholomew	6,245.3	6,440.8	6,593.6	6,825.8	6,966.5	7,121.3	7,332.1	3.0%
4 Benton	1,363.1	1,360.6	1,462.1	1,491.3	1,567.0	1,618.1	1,510.1	-6.7%
5 Blackford	648.0	650.7	692.7	699.5	717.5	723.5	728.0	0.6%
6 Boone	6,369.3	6,584.2	7,075.1	7,663.9	8,009.6	8,486.7	8,982.2	5.8%
7 Brown	1,665.4	1,672.9	1,694.2	1,700.7	1,722.0	1,765.6	1,820.1	3.1%
8 Carroll	1,528.3	1,565.5	1,669.8	1,679.9	1,706.8	1,744.2	1,731.7	-0.7%
9 Cass	1,907.9	1,903.9	2,002.7	2,024.3	2,059.7	2,081.7	2,070.6	-0.5%
10 Clark	7,327.3	7,309.1	7,560.1	7,810.1	8,083.4	8,547.5	9,006.7	5.4%
11 Clay	1,344.6	1,364.1	1,441.5	1,473.3	1,475.0	1,474.4	1,446.9	-1.9%
12 Clinton	2,130.0	2,183.6	2,263.8	2,367.0	2,411.9	2,410.0	2,374.1	-1.5%
13 Crawford	473.4	472.2	476.1	476.4	474.9	479.8	490.0	2.1%
14 Daviess	1,804.7	1,827.0	1,934.1	1,991.2	2,083.1	2,124.8	2,146.2	1.0%
15 Dearborn	3,604.7	3,553.3	3,519.7	3,524.8	3,517.0	3,541.5	3,729.1	5.3%
16 Decatur	2,215.2	2,244.5	2,308.2	2,315.7	2,387.1	2,479.3	2,457.1	-0.9%
17 DeKalb	3,190.4	3,243.4	3,300.5	3,396.7	3,533.8	3,634.6	3,739.2	2.9%
18 Delaware	6,092.9	6,144.1	6,270.0	6,352.7	6,380.7	6,423.1	6,547.0	1.9%
19 Dubois	3,204.3	3,271.8	3,370.9	3,423.3	3,487.7	3,555.4	3,659.8	2.9%
20 Elkhart	11,959.1	11,966.6	12,286.8	12,637.5	13,161.2	13,622.7	14,950.7	9.7%
21 Fayette	1,169.6	1,112.3	1,160.1	1,148.0	1,150.6	1,146.0	1,156.2	0.9%
22 Floyd	5,187.5	5,122.4	5,212.6	5,301.2	5,577.8	5,668.7	5,995.6	5.8%
23 Fountain	1,124.5	1,137.0	1,249.1	1,254.7	1,256.0	1,238.7	1,204.4	-2.8%
24 Franklin	1,513.4	1,572.8	1,589.2	1,607.7	1,626.3	1,637.5	1,690.2	3.2%
25 Fulton	1,414.5	1,437.3	1,505.5	1,498.1	1,499.9	1,477.2	1,451.1	-1.8%
26 Gibson	3,043.8	3,099.7	3,275.1	3,352.4	3,354.7	3,390.5	3,403.7	0.4%
27 Grant	3,907.0	3,936.3	4,072.4	4,128.1	4,155.2	4,163.8	4,124.8	-0.9%
28 Greene	1,528.0	1,554.2	1,636.7	1,656.8	1,643.8	1,650.0	1,631.3	-1.1%
29 Hamilton	30,237.7	30,740.4	31,820.1	33,550.4	35,047.8	36,649.5	39,027.6	6.5%
30 Hancock	5,129.8	5,259.6	5,428.1	5,621.3	5,822.1	6,056.1	6,363.9	5.1%
31 Harrison	2,549.7	2,513.5	2,617.8	2,634.7	2,693.1	2,750.7	2,820.9	2.6%
32 Hendricks	12,288.5	12,549.9	13,009.5	13,982.0	14,499.3	15,013.8	16,350.6	8.9%
33 Henry	2,429.5	2,425.8	2,538.9	2,555.7	2,592.5	2,677.2	2,684.5	0.3%
34 Howard	5,431.9	5,522.6	5,702.0	5,646.5	5,813.0	5,965.0	6,110.4	2.4%
35 Huntington	2,345.0	2,419.8	2,466.9	2,491.9	2,553.6	2,607.2	2,647.8	1.6%
36 Jackson	2,790.1	2,871.4	2,956.3	3,062.6	3,168.0	3,213.2	3,258.7	1.4%
37 Jasper	3,148.8	3,202.5	3,352.4	3,351.3	3,411.1	3,456.5	3,483.5	0.8%
38 Jay	1,230.4	1,271.9	1,344.4	1,366.2	1,391.3	1,426.7	1,472.5	3.2%
39 Jefferson	1,996.8	1,992.1	2,006.5	2,042.4	2,084.0	2,100.8	2,113.7	0.6%
40 Jennings	1,377.6	1,378.6	1,453.2	1,445.7	1,448.0	1,454.6	1,505.1	3.5%
41 Johnson	9,908.5	10,166.6	10,319.4	10,706.2	11,066.5	11,494.5	12,043.9	4.8%
42 Knox	2,672.2	2,968.1	3,401.2	3,393.9	3,461.5	3,408.9	3,370.2	-1.1%
43 Kosciusko	7,213.2	7,312.8	7,524.3	7,685.6	7,930.1	8,094.8	8,345.7	3.1%
44 LaGrange	2,772.6	2,782.4	2,856.3	3,019.5	3,113.0	3,250.1	3,392.7	4.4%
45 Lake	35,038.1	35,232.7	37,609.4	38,734.7	38,353.8	38,865.4	39,721.3	2.2%
46 LaPorte	8,080.4	8,125.6	8,197.5	8,213.2	8,228.1	8,055.4	8,391.7	4.2%
47 Lawrence	2,411.2	2,461.6	2,502.9	2,522.4	2,566.0	2,595.8	2,702.3	4.1%
48 Madison	6,584.0	6,594.9	6,777.6	6,784.5	6,743.9	6,720.5	6,916.6	2.9%
49 Marion	61,174.0	61,052.5	61,914.7	63,009.0	64,521.7	66,936.5	69,903.5	4.4%
50 Marshall	3,790.5	3,753.4	3,830.2	3,817.8	3,858.0	3,894.8	3,981.6	2.2%
51 Martin	542.1	544.4	574.7	573.6	581.3	585.6	610.2	4.2%
52 Miami	1,614.5	1,639.7	1,710.5	1,710.9	1,750.2	1,749.5	1,797.1	2.7%
53 Monroe	9,989.2	10,088.8	10,235.8	10,517.9	10,708.4	11,099.3	11,532.9	3.9%

Table 3: Total Gross Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	2,989.9	3,035.4	3,188.8	3,230.5	3,273.7	3,295.2	3,345.7	1.5%
55 Morgan	4,775.4	4,856.2	4,854.5	4,944.5	5,036.0	5,187.5	5,353.1	3.2%
56 Newton	1,122.2	1,142.6	1,225.4	1,245.5	1,263.6	1,267.3	1,248.2	-1.5%
57 Noble	3,054.2	3,154.4	3,207.9	3,319.5	3,400.3	3,505.1	3,609.3	3.0%
58 Ohio	396.7	394.0	393.7	390.4	358.6	358.2	373.6	4.3%
59 Orange	1,204.0	1,215.6	1,248.2	1,268.2	1,277.3	1,281.9	1,337.2	4.3%
60 Owen	1,066.3	1,090.9	1,153.8	1,162.9	1,191.2	1,193.7	1,210.8	1.4%
61 Parke	1,045.2	1,076.3	1,122.0	1,129.0	1,138.9	1,134.9	1,120.2	-1.3%
62 Perry	972.1	978.5	1,001.0	1,002.5	1,030.1	1,039.6	1,052.2	1.2%
63 Pike	990.9	981.1	1,031.6	978.1	1,013.0	997.3	989.1	-0.8%
64 Porter	14,257.0	14,132.7	14,751.4	15,096.8	15,649.9	16,089.8	16,385.0	1.8%
65 Posey	2,545.4	2,687.4	2,754.8	2,746.1	2,737.8	2,787.2	2,879.3	3.3%
66 Pulaski	1,055.1	1,100.8	1,176.6	1,179.5	1,198.1	1,195.1	1,203.7	0.7%
67 Putnam	2,470.1	2,517.0	2,553.3	2,581.6	2,563.8	2,595.8	2,599.0	0.1%
68 Randolph	1,532.4	1,561.4	1,650.3	2,034.3	1,934.8	1,875.9	1,833.8	-2.2%
69 Ripley	1,928.0	1,987.0	2,014.5	2,030.2	2,033.5	2,030.3	2,063.2	1.6%
70 Rush	1,278.1	1,318.1	1,395.4	1,413.9	1,401.6	1,396.4	1,368.7	-2.0%
71 St. Joseph	15,727.7	15,415.0	15,698.6	15,855.3	16,317.4	16,798.7	17,764.1	5.7%
72 Scott	1,170.7	1,156.4	1,204.5	1,258.5	1,265.9	1,285.6	1,281.5	-0.3%
73 Shelby	3,342.3	3,374.1	3,472.5	3,511.8	3,458.2	3,536.2	3,617.6	2.3%
74 Spencer	2,226.1	2,270.4	2,345.6	2,287.6	2,330.9	2,178.3	2,222.5	2.0%
75 Starke	1,423.3	1,416.4	1,452.7	1,446.1	1,440.8	1,449.8	1,464.6	1.0%
76 Steuben	3,862.4	3,839.1	3,890.9	3,919.3	3,950.6	3,997.0	4,154.9	4.0%
77 Sullivan	1,289.5	1,342.6	1,334.3	1,381.8	1,393.3	1,365.3	1,365.8	0.0%
78 Switzerland	660.6	630.8	635.5	637.5	632.3	627.6	625.0	-0.4%
79 Tippecanoe	10,969.8	11,360.4	11,741.4	12,134.3	12,594.3	13,016.4	13,480.4	3.6%
80 Tipton	1,268.9	1,384.7	1,511.0	1,545.3	1,500.7	1,494.3	1,479.7	-1.0%
81 Union	465.3	452.6	495.0	484.6	505.4	507.3	500.1	-1.4%
82 Vanderburgh	11,459.9	11,612.0	11,551.6	11,598.1	11,892.6	12,105.0	12,355.3	2.1%
83 Vermillion	1,132.3	1,091.9	1,150.7	1,163.8	1,170.6	1,160.7	1,151.6	-0.8%
84 Vigo	5,923.4	6,043.4	6,005.3	6,119.2	6,195.1	6,277.5	6,704.3	6.8%
85 Wabash	1,997.1	2,040.6	2,134.8	2,126.7	2,151.0	2,155.9	2,152.1	-0.2%
86 Warren	779.5	816.7	872.3	881.0	887.6	867.7	844.8	-2.6%
87 Warrick	4,738.5	4,844.1	4,888.8	4,929.0	4,927.9	5,002.3	5,234.9	4.6%
88 Washington	1,391.0	1,483.7	1,569.7	1,597.0	1,578.3	1,629.7	1,581.4	-3.0%
89 Wayne	3,974.0	3,938.2	4,079.2	4,062.3	4,124.3	4,165.5	4,231.3	1.6%
90 Wells	2,026.5	2,093.2	2,165.8	2,206.9	2,274.7	2,334.7	2,343.2	0.4%
91 White	2,660.5	2,591.6	2,705.1	2,939.1	2,953.5	2,767.2	2,850.9	3.0%
92 Whitley	2,510.5	2,598.8	2,652.6	2,688.3	2,756.1	2,793.6	2,870.5	2.8%
Totals	452,393.2	457,058.4	471,146.1	482,485.9	492,847.5	504,869.4	523,784.8	3.7%
						Median		2.0%
						Maximum (Elkhart)		9.7%
						Minimum (Benton)		-6.7%

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

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	1,913.9	1,999.2	2,051.0	2,080.2	2,102.6	2,135.2	2,148.2	0.6%
2 Allen	19,712.7	20,004.8	20,494.5	21,028.2	21,775.3	22,782.8	24,304.3	6.7%
3 Bartholomew	5,412.3	5,573.0	5,680.3	5,859.9	5,959.4	6,073.0	6,202.0	2.1%
4 Benton	815.2	809.7	897.3	919.5	892.9	880.2	837.0	-4.9%
5 Blackford	565.0	566.9	598.8	597.9	606.2	605.7	599.6	-1.0%
6 Boone	6,009.6	6,197.8	6,698.8	7,259.6	7,576.3	7,974.1	8,462.2	6.1%
7 Brown	1,632.7	1,637.9	1,657.0	1,663.1	1,685.6	1,728.8	1,780.6	3.0%
8 Carroll	1,398.6	1,425.8	1,519.2	1,530.9	1,553.6	1,587.1	1,564.3	-1.4%
9 Cass	1,681.9	1,673.4	1,761.6	1,773.4	1,793.4	1,819.1	1,802.3	-0.9%
10 Clark	6,764.1	6,718.2	7,017.3	7,135.7	7,351.7	7,783.8	8,214.9	5.5%
11 Clay	1,233.6	1,244.1	1,311.0	1,336.8	1,336.1	1,332.8	1,301.6	-2.3%
12 Clinton	1,825.9	1,867.3	1,945.5	2,017.6	2,050.3	2,050.5	2,012.3	-1.9%
13 Crawford	421.4	419.3	420.5	420.0	418.4	424.3	440.5	3.8%
14 Daviess	1,556.8	1,592.2	1,690.7	1,735.0	1,819.6	1,861.8	1,881.3	1.0%
15 Dearborn	3,227.8	3,197.7	3,156.9	3,159.6	3,200.4	3,201.9	3,391.7	5.9%
16 Decatur	1,866.1	1,887.3	1,932.0	1,946.4	1,999.4	2,051.8	2,040.6	-0.5%
17 DeKalb	2,596.0	2,596.4	2,643.6	2,699.6	2,799.4	2,873.2	2,944.3	2.5%
18 Delaware	5,587.9	5,629.6	5,738.9	5,811.8	5,834.7	5,843.9	5,948.6	1.8%
19 Dubois	2,854.6	2,905.4	2,995.8	3,033.5	3,083.0	3,131.2	3,220.8	2.9%
20 Elkhart	10,774.7	10,767.8	11,019.4	11,338.1	11,801.6	12,199.2	13,450.2	10.3%
21 Fayette	1,068.7	1,007.1	1,049.1	1,035.5	1,041.0	1,035.7	1,036.7	0.1%
22 Floyd	4,848.5	4,796.0	4,881.0	4,964.1	5,235.2	5,329.2	5,628.7	5.6%
23 Fountain	1,018.8	1,046.7	1,131.1	1,132.9	1,130.9	1,112.9	1,080.8	-2.9%
24 Franklin	1,418.9	1,477.1	1,484.9	1,504.9	1,520.9	1,534.1	1,581.3	3.1%
25 Fulton	1,272.2	1,292.0	1,351.3	1,346.7	1,347.5	1,325.6	1,299.6	-2.0%
26 Gibson	2,123.5	2,170.9	2,285.2	2,297.8	2,265.9	2,291.2	2,298.9	0.3%
27 Grant	3,395.3	3,424.9	3,552.0	3,570.1	3,577.5	3,587.1	3,542.8	-1.2%
28 Greene	1,395.0	1,413.5	1,486.7	1,494.0	1,481.4	1,484.4	1,464.4	-1.3%
29 Hamilton	28,852.6	29,289.7	30,336.3	31,976.9	33,426.2	34,971.1	37,259.1	6.5%
30 Hancock	4,783.1	4,880.3	5,023.1	5,210.3	5,405.8	5,634.5	5,910.5	4.9%
31 Harrison	2,374.4	2,335.4	2,431.9	2,453.2	2,509.6	2,561.9	2,627.6	2.6%
32 Hendricks	11,526.0	11,740.5	12,144.3	13,092.3	13,547.3	14,026.6	15,247.4	8.7%
33 Henry	2,220.7	2,210.0	2,320.6	2,324.0	2,346.9	2,402.3	2,393.5	-0.4%
34 Howard	4,292.1	4,256.9	4,318.9	4,294.9	4,509.3	4,572.0	4,691.5	2.6%
35 Huntington	2,116.9	2,185.2	2,218.0	2,221.3	2,279.8	2,289.4	2,304.4	0.7%
36 Jackson	2,351.4	2,383.7	2,422.3	2,489.2	2,557.5	2,599.7	2,646.8	1.8%
37 Jasper	2,499.8	2,546.9	2,659.7	2,691.1	2,755.1	2,865.4	2,881.7	0.6%
38 Jay	1,041.2	1,056.0	1,116.8	1,129.9	1,138.0	1,158.3	1,152.3	-0.5%
39 Jefferson	1,710.6	1,700.5	1,703.0	1,718.9	1,760.0	1,769.3	1,764.1	-0.3%
40 Jennings	1,236.6	1,264.7	1,298.1	1,287.2	1,283.2	1,288.9	1,316.8	2.2%
41 Johnson	9,314.4	9,560.7	9,657.6	10,024.0	10,341.9	10,699.4	11,230.9	5.0%
42 Knox	2,058.8	2,064.0	2,193.9	2,186.4	2,219.9	2,233.8	2,206.2	-1.2%
43 Kosciusko	6,520.7	6,566.9	6,737.0	6,885.8	7,103.5	7,257.9	7,490.1	3.2%
44 LaGrange	2,602.2	2,602.7	2,661.7	2,816.1	2,894.3	3,011.9	3,141.2	4.3%
45 Lake	31,412.9	31,275.3	31,811.2	32,094.8	32,350.5	33,271.6	34,336.4	3.2%
46 LaPorte	7,305.4	7,367.6	7,396.7	7,400.5	7,355.0	7,194.0	7,504.2	4.3%
47 Lawrence	2,165.4	2,176.0	2,214.5	2,246.8	2,265.2	2,277.3	2,355.2	3.4%
48 Madison	5,862.2	5,875.8	5,918.7	5,971.0	5,920.0	5,870.1	6,011.6	2.4%
49 Marion	54,121.2	53,865.3	54,455.2	55,299.7	56,461.8	58,670.7	61,450.0	4.7%
50 Marshall	3,461.9	3,408.3	3,463.0	3,445.1	3,468.9	3,497.1	3,568.5	2.0%
51 Martin	480.0	481.1	505.2	505.2	516.8	520.6	535.7	2.9%
52 Miami	1,501.0	1,515.2	1,576.4	1,566.3	1,583.3	1,563.7	1,604.1	2.6%
53 Monroe	9,312.9	9,409.9	9,531.2	9,796.4	9,977.1	10,361.3	10,788.9	4.1%

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

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	2,429.9	2,459.7	2,604.8	2,617.2	2,635.6	2,657.0	2,691.0	1.3%
55 Morgan	4,466.9	4,559.1	4,553.5	4,614.7	4,665.8	4,796.0	4,953.6	3.3%
56 Newton	1,004.4	1,020.7	1,095.6	1,110.1	1,123.7	1,123.2	1,101.1	-2.0%
57 Noble	2,671.2	2,770.4	2,792.1	2,888.0	2,960.7	3,029.6	3,113.2	2.8%
58 Ohio	373.4	369.5	376.0	372.9	342.2	340.7	355.2	4.3%
59 Orange	1,084.3	1,099.8	1,128.7	1,142.6	1,141.2	1,139.7	1,192.2	4.6%
60 Owen	994.9	1,018.8	1,073.9	1,083.8	1,099.6	1,106.2	1,122.0	1.4%
61 Parke	963.4	988.0	1,031.5	1,036.2	1,044.2	1,035.4	1,015.2	-2.0%
62 Perry	835.2	831.9	854.3	848.4	862.3	858.7	866.8	0.9%
63 Pike	669.1	676.8	717.7	714.1	718.6	718.1	711.8	-0.9%
64 Porter	12,868.6	12,704.9	13,287.9	13,626.0	14,090.3	14,485.8	14,703.8	1.5%
65 Posey	1,797.0	1,839.2	1,867.6	1,826.6	1,847.4	1,845.0	1,842.5	-0.1%
66 Pulaski	946.3	975.1	1,040.8	1,038.6	1,058.9	1,051.5	1,039.0	-1.2%
67 Putnam	2,155.5	2,195.3	2,219.5	2,223.9	2,194.3	2,214.8	2,205.3	-0.4%
68 Randolph	1,335.3	1,358.2	1,445.5	1,455.5	1,469.9	1,471.4	1,449.6	-1.5%
69 Ripley	1,775.7	1,823.4	1,837.2	1,850.8	1,855.6	1,848.6	1,869.9	1.2%
70 Rush	1,168.4	1,203.7	1,271.8	1,277.6	1,260.9	1,256.0	1,225.6	-2.4%
71 St. Joseph	14,150.8	13,822.5	14,019.0	14,173.7	14,608.5	15,030.1	15,982.8	6.3%
72 Scott	1,034.1	1,032.3	1,061.2	1,087.8	1,086.2	1,099.5	1,102.9	0.3%
73 Shelby	2,856.1	2,872.7	2,939.7	2,961.3	2,920.4	2,967.0	3,015.8	1.6%
74 Spencer	1,423.6	1,445.5	1,511.8	1,480.7	1,499.9	1,471.4	1,482.9	0.8%
75 Starke	1,341.3	1,329.5	1,358.7	1,348.9	1,340.6	1,352.0	1,359.5	0.6%
76 Steuben	3,622.2	3,597.3	3,627.3	3,634.3	3,658.9	3,708.5	3,869.9	4.4%
77 Sullivan	912.4	970.7	992.8	1,006.7	1,002.4	983.4	957.1	-2.7%
78 Switzerland	615.4	583.6	585.5	587.4	581.2	579.5	576.5	-0.5%
79 Tippecanoe	9,424.0	9,792.1	10,155.9	10,398.9	10,818.0	11,138.2	11,550.6	3.7%
80 Tipton	1,148.1	1,166.0	1,209.8	1,221.9	1,210.3	1,208.7	1,200.9	-0.7%
81 Union	426.5	427.7	451.6	456.1	457.1	459.9	450.9	-1.9%
82 Vanderburgh	10,203.4	10,309.0	10,220.8	10,251.7	10,510.1	10,726.7	10,927.2	1.9%
83 Vermillion	796.6	776.3	809.9	812.3	809.8	805.6	789.3	-2.0%
84 Vigo	4,812.0	4,947.1	4,933.5	5,051.6	5,178.4	5,269.3	5,725.9	8.7%
85 Wabash	1,761.9	1,793.9	1,882.8	1,876.3	1,892.1	1,882.6	1,873.0	-0.5%
86 Warren	714.0	737.5	787.2	791.3	797.8	780.2	756.7	-3.0%
87 Warrick	4,025.5	4,118.9	4,168.9	4,221.5	4,246.9	4,390.0	4,586.9	4.5%
88 Washington	1,286.6	1,370.1	1,451.4	1,475.4	1,443.7	1,486.1	1,434.0	-3.5%
89 Wayne	3,552.4	3,490.2	3,615.3	3,587.7	3,615.2	3,618.1	3,641.4	0.6%
90 Wells	1,761.4	1,812.6	1,870.9	1,900.7	1,956.4	2,007.5	2,024.8	0.9%
91 White	2,074.8	2,081.3	2,171.3	2,189.6	2,179.8	2,196.1	2,179.0	-0.8%
92 Whitley	2,129.3	2,190.5	2,228.6	2,256.5	2,310.9	2,341.7	2,401.4	2.5%
Totals	403,128.2	405,922.2	415,819.4	424,319.5	433,712.9	445,089.1	462,245.6	3.9%
						Median		1.4%
						Maximum (Elkhart)		10.3%
						Minimum (Benton)		-4.9%

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

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	207.1	212.6	226.6	245.2	259.2	279.9	305.4	9.1%
2 Allen	2,168.2	2,213.4	2,319.6	2,363.8	2,491.2	2,594.9	2,850.6	9.9%
3 Bartholomew	833.0	867.8	913.2	965.9	1,007.1	1,048.2	1,130.1	7.8%
4 Benton	547.9	550.9	564.8	571.8	674.1	738.0	673.1	-8.8%
5 Blackford	83.0	83.7	93.9	101.6	111.2	117.8	128.4	9.0%
6 Boone	359.7	386.4	376.3	404.3	433.3	512.5	520.0	1.5%
7 Brown	32.7	35.0	37.2	37.6	36.4	36.8	39.5	7.5%
8 Carroll	129.7	139.8	150.5	149.0	153.2	157.1	167.4	6.5%
9 Cass	226.0	230.5	241.1	250.9	266.3	262.6	268.3	2.1%
10 Clark	563.2	590.9	542.9	674.4	731.8	763.7	791.8	3.7%
11 Clay	111.1	120.0	130.5	136.5	138.9	141.6	145.3	2.6%
12 Clinton	304.1	316.3	318.4	349.5	361.6	359.5	361.8	0.6%
13 Crawford	52.0	53.0	55.5	56.4	56.5	55.5	49.4	-10.9%
14 Daviess	248.0	234.8	243.3	256.2	263.5	263.0	264.9	0.7%
15 Dearborn	376.9	355.7	362.8	365.1	316.5	339.6	337.5	-0.6%
16 Decatur	349.0	357.2	376.2	369.3	387.7	427.6	416.5	-2.6%
17 DeKalb	594.4	647.0	656.9	697.1	734.3	761.4	794.9	4.4%
18 Delaware	505.0	514.5	531.1	540.9	546.0	579.3	598.3	3.3%
19 Dubois	349.7	366.4	375.1	389.9	404.7	424.3	439.0	3.5%
20 Elkhart	1,184.4	1,198.8	1,267.4	1,299.4	1,359.7	1,423.5	1,500.5	5.4%
21 Fayette	100.9	105.3	111.0	112.5	109.6	110.3	119.5	8.3%
22 Floyd	339.1	326.5	331.5	337.2	342.6	339.5	366.9	8.1%
23 Fountain	105.6	90.2	118.0	121.8	125.1	125.8	123.7	-1.7%
24 Franklin	94.5	95.8	104.3	102.8	105.5	103.4	108.9	5.3%
25 Fulton	142.3	145.3	154.2	151.3	152.4	151.6	151.5	0.0%
26 Gibson	920.3	928.8	989.9	1,054.6	1,088.8	1,099.3	1,104.8	0.5%
27 Grant	511.8	511.4	520.4	557.9	577.7	576.7	581.9	0.9%
28 Greene	133.0	140.7	150.0	162.8	162.4	165.6	166.9	0.8%
29 Hamilton	1,385.1	1,450.7	1,483.8	1,573.5	1,621.6	1,678.4	1,768.5	5.4%
30 Hancock	346.7	379.2	405.0	411.0	416.3	421.6	453.4	7.5%
31 Harrison	175.3	178.2	185.9	181.5	183.5	188.8	193.3	2.4%
32 Hendricks	762.5	809.4	865.2	889.7	952.0	987.2	1,103.1	11.7%
33 Henry	208.8	215.8	218.3	231.7	245.6	274.9	291.1	5.9%
34 Howard	1,139.8	1,265.7	1,383.1	1,351.6	1,303.7	1,393.1	1,418.9	1.9%
35 Huntington	228.1	234.6	248.9	270.5	273.7	317.8	343.5	8.1%
36 Jackson	438.6	487.7	534.0	573.4	610.5	613.4	611.9	-0.2%
37 Jasper	649.0	655.6	692.7	660.2	656.0	591.1	601.8	1.8%
38 Jay	189.2	215.9	227.6	236.3	253.4	268.3	320.2	19.3%
39 Jefferson	286.2	291.6	303.5	323.5	324.0	331.5	349.7	5.5%
40 Jennings	141.0	113.9	155.2	158.5	164.8	165.6	188.3	13.7%
41 Johnson	594.0	605.9	661.9	682.2	724.5	795.1	813.1	2.3%
42 Knox	613.4	904.1	1,207.3	1,207.5	1,241.5	1,175.1	1,164.0	-0.9%
43 Kosciusko	692.6	746.0	787.2	799.8	826.6	836.9	855.6	2.2%
44 LaGrange	170.5	179.7	194.6	203.4	218.7	238.2	251.6	5.6%
45 Lake	3,625.1	3,957.4	5,798.2	6,639.9	6,003.4	5,593.7	5,384.9	-3.7%
46 LaPorte	774.9	758.0	800.8	812.7	873.1	861.4	887.5	3.0%
47 Lawrence	245.8	285.6	288.4	275.6	300.8	318.5	347.1	9.0%
48 Madison	721.8	719.1	859.0	813.5	823.9	850.3	905.0	6.4%
49 Marion	7,052.7	7,187.2	7,459.5	7,709.3	8,060.0	8,265.9	8,453.5	2.3%
50 Marshall	328.7	345.1	367.2	372.6	389.1	397.7	413.2	3.9%
51 Martin	62.0	63.3	69.5	68.4	64.4	65.0	74.6	14.8%
52 Miami	113.5	124.5	134.1	144.6	166.9	185.7	193.0	3.9%
53 Monroe	676.3	678.9	704.5	721.5	731.3	738.0	744.0	0.8%

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

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	560.0	575.7	584.0	613.3	638.1	638.2	654.8	2.6%
55 Morgan	308.4	297.1	301.1	329.8	370.2	391.5	399.6	2.1%
56 Newton	117.8	121.9	129.7	135.4	139.9	144.2	147.1	2.0%
57 Noble	382.9	384.0	415.9	431.5	439.6	475.5	496.2	4.3%
58 Ohio	23.3	24.5	17.7	17.5	16.4	17.6	18.4	4.8%
59 Orange	119.7	115.8	119.5	125.6	136.1	142.3	145.0	1.9%
60 Owen	71.5	72.1	79.9	79.1	91.6	87.6	88.8	1.4%
61 Parke	81.8	88.3	90.5	92.9	94.7	99.5	105.0	5.5%
62 Perry	136.9	146.6	146.7	154.2	167.8	180.9	185.5	2.5%
63 Pike	321.7	304.4	313.9	264.0	294.3	279.2	277.3	-0.7%
64 Porter	1,388.4	1,427.7	1,463.5	1,470.9	1,559.6	1,604.0	1,681.2	4.8%
65 Posey	748.4	848.3	887.2	919.5	890.4	942.2	1,036.8	10.0%
66 Pulaski	108.7	125.8	135.8	140.9	139.3	143.6	164.7	14.7%
67 Putnam	314.6	321.7	333.8	357.7	369.5	381.0	393.7	3.3%
68 Randolph	197.1	203.3	204.8	578.8	465.0	404.5	384.1	-5.0%
69 Ripley	152.3	163.6	177.3	179.4	177.9	181.8	193.3	6.4%
70 Rush	109.7	114.4	123.6	136.3	140.7	140.4	143.0	1.9%
71 St. Joseph	1,576.8	1,592.5	1,679.6	1,681.5	1,708.9	1,768.6	1,781.3	0.7%
72 Scott	136.6	124.2	143.3	170.7	179.7	186.1	178.6	-4.0%
73 Shelby	486.2	501.4	532.8	550.5	537.8	569.2	601.9	5.7%
74 Spencer	802.5	824.9	833.9	806.9	831.1	706.9	739.6	4.6%
75 Starke	82.1	86.9	94.0	97.2	100.2	97.8	105.1	7.4%
76 Steuben	240.2	241.9	263.5	285.0	291.6	288.5	285.0	-1.2%
77 Sullivan	377.0	371.9	341.5	375.1	390.9	381.9	408.7	7.0%
78 Switzerland	45.3	47.2	50.0	50.2	51.1	48.1	48.5	0.8%
79 Tippecanoe	1,545.8	1,568.3	1,585.6	1,735.5	1,776.2	1,878.2	1,929.8	2.7%
80 Tipton	120.7	218.7	301.1	323.5	290.3	285.6	278.8	-2.4%
81 Union	38.8	24.9	43.4	28.5	48.3	47.4	49.1	3.7%
82 Vanderburgh	1,256.5	1,303.0	1,330.8	1,346.4	1,382.6	1,378.4	1,428.1	3.6%
83 Vermillion	335.7	315.5	340.8	351.5	360.8	355.0	362.3	2.1%
84 Vigo	1,111.4	1,096.4	1,071.9	1,067.7	1,016.7	1,008.1	978.4	-2.9%
85 Wabash	235.2	246.7	252.0	250.4	258.8	273.2	279.1	2.1%
86 Warren	65.5	79.1	85.1	89.7	89.8	87.5	88.1	0.8%
87 Warrick	713.0	725.3	719.9	707.4	681.0	612.3	648.0	5.8%
88 Washington	104.4	113.6	118.3	121.6	134.6	143.6	147.5	2.7%
89 Wayne	421.6	448.0	463.9	474.7	509.2	547.4	589.9	7.8%
90 Wells	265.1	280.5	294.9	306.2	318.3	327.2	318.3	-2.7%
91 White	585.7	510.3	533.7	749.5	773.7	571.1	671.9	17.7%
92 Whitley	381.2	408.3	424.0	431.8	445.2	451.9	469.1	3.8%
Totals	49,265.0	51,136.1	55,326.8	58,166.5	59,134.6	59,780.4	61,539.2	2.9%
						Median		3.2%
						Maximum (Jay)		19.3%
						Minimum (Crawford)		-10.9%

Table 6 to Table 8 Net Assessed Value

Table 6 summarizes total net assessed value by county over a seven-year period from Pay 2013 to Pay 2019. Real and personal property net assessed values by county are summarized in Tables 7 and 8, respectively. Statewide totals, medians, maximums and minimums can be found at the bottom of each table.

Comments: Net assessed values of all properties statewide increased by 3.8% between Pay 2018 and Pay 2019. Statewide real property net assessed values experienced a similarly sized percentage growth, increasing 3.8% from Pay 2018 to Pay 2019, while statewide personal property net assessed value increased 4.0% during this period.

Table 6: Total Net Assessed Value (in Millions)

County		Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1	Adams	1,358.1	1,433.6	1,470.9	1,503.9	1,520.8	1,553.7	1,554.8	0.1%
2	Allen	13,185.5	13,395.7	13,801.2	14,229.1	14,757.5	15,342.4	16,392.3	6.8%
3	Bartholomew	4,211.9	4,346.4	4,471.4	4,623.7	4,714.5	4,822.8	4,955.0	2.7%
4	Benton	841.4	903.2	1,048.7	1,119.6	1,142.1	1,174.9	1,167.8	-0.6%
5	Blackford	413.7	409.2	441.5	445.1	459.0	463.4	462.5	-0.2%
6	Boone	4,150.5	4,307.9	4,647.3	5,096.9	5,298.2	5,576.9	5,899.2	5.8%
7	Brown	1,219.4	1,225.5	1,239.1	1,241.0	1,248.9	1,273.3	1,308.7	2.8%
8	Carroll	1,109.5	1,137.5	1,228.7	1,234.4	1,243.2	1,265.8	1,243.6	-1.8%
9	Cass	1,279.3	1,279.5	1,374.8	1,391.0	1,416.1	1,425.2	1,395.2	-2.1%
10	Clark	4,670.6	4,636.7	4,745.3	4,913.4	5,145.4	5,489.8	5,795.5	5.6%
11	Clay	872.4	892.9	956.5	982.8	978.2	973.7	948.4	-2.6%
12	Clinton	1,429.7	1,501.4	1,573.4	1,664.2	1,703.9	1,698.7	1,662.8	-2.1%
13	Crawford	307.8	309.8	311.2	310.6	307.8	308.3	308.7	0.1%
14	Daviess	1,260.2	1,278.0	1,365.4	1,409.1	1,479.1	1,495.5	1,496.0	0.0%
15	Dearborn	2,280.9	2,268.4	2,230.5	2,249.5	2,219.5	2,236.2	2,357.8	5.4%
16	Decatur	1,570.9	1,532.8	1,603.4	1,625.2	1,695.4	1,769.9	1,751.6	-1.0%
17	DeKalb	2,238.6	2,252.2	2,289.7	2,365.0	2,452.8	2,530.2	2,588.4	2.3%
18	Delaware	3,575.2	3,596.8	3,687.9	3,750.0	3,725.7	3,777.5	3,857.1	2.1%
19	Dubois	2,122.5	2,169.7	2,233.5	2,269.7	2,302.8	2,342.9	2,407.9	2.8%
20	Elkhart	7,791.6	7,946.4	8,135.9	8,374.8	8,766.3	9,082.5	10,164.7	11.9%
21	Fayette	695.0	673.2	719.0	714.6	707.6	703.0	699.8	-0.5%
22	Floyd	3,179.9	3,094.6	3,141.1	3,199.5	3,385.2	3,417.9	3,633.2	6.3%
23	Fountain	808.6	817.6	922.2	925.8	923.0	902.3	865.1	-4.1%
24	Franklin	985.6	1,006.1	1,027.9	1,035.6	1,044.2	1,043.0	1,080.1	3.6%
25	Fulton	1,016.1	1,036.2	1,097.4	1,089.1	1,087.0	1,055.8	1,025.5	-2.9%
26	Gibson	2,271.3	2,346.7	2,522.8	2,574.9	2,569.4	2,584.9	2,579.6	-0.2%
27	Grant	2,227.1	2,276.6	2,351.6	2,411.3	2,444.9	2,448.0	2,435.6	-0.5%
28	Greene	943.2	980.6	1,040.1	1,049.1	1,031.5	1,026.2	999.3	-2.6%
29	Hamilton	19,711.7	20,125.2	20,797.2	21,963.1	22,982.5	24,150.9	25,718.7	6.5%
30	Hancock	3,042.0	3,146.2	3,281.3	3,442.2	3,530.5	3,670.4	3,889.7	6.0%
31	Harrison	1,666.0	1,609.7	1,691.1	1,695.7	1,724.8	1,751.2	1,783.8	1.9%
32	Hendricks	7,723.1	8,021.0	8,371.9	9,061.6	9,368.2	9,715.4	10,662.1	9.7%
33	Henry	1,502.1	1,513.9	1,606.5	1,621.9	1,646.0	1,645.7	1,635.8	-0.6%
34	Howard	3,558.9	3,419.1	3,400.7	3,412.1	3,632.8	3,699.5	3,822.5	3.3%
35	Huntington	1,401.4	1,467.5	1,507.7	1,528.8	1,559.1	1,597.2	1,612.4	1.0%
36	Jackson	1,807.1	1,869.8	1,897.0	1,946.3	2,009.5	2,041.2	2,082.3	2.0%
37	Jasper	2,359.5	2,426.3	2,525.9	2,525.6	2,553.8	2,591.3	2,601.3	0.4%
38	Jay	885.7	895.2	957.2	960.2	985.0	1,020.1	1,017.0	-0.3%
39	Jefferson	1,263.3	1,273.0	1,301.0	1,322.8	1,354.0	1,366.9	1,379.4	0.9%
40	Jennings	873.1	895.5	946.8	941.7	938.6	939.7	955.5	1.7%
41	Johnson	6,110.1	6,413.7	6,480.6	6,708.5	6,920.3	7,217.5	7,623.8	5.6%
42	Knox	1,933.7	1,795.9	1,950.6	1,991.2	2,086.6	2,084.1	2,196.2	5.4%
43	Kosciusko	5,151.0	5,331.6	5,511.7	5,609.4	5,770.3	5,857.1	6,019.6	2.8%
44	LaGrange	1,980.4	1,965.3	2,028.6	2,140.0	2,203.4	2,314.6	2,412.3	4.2%
45	Lake	22,075.2	22,257.7	22,808.0	23,310.0	23,525.9	24,284.6	25,133.6	3.5%
46	LaPorte	5,477.3	5,510.7	5,598.9	5,517.6	5,557.9	5,465.1	5,618.8	2.8%
47	Lawrence	1,399.0	1,431.0	1,461.9	1,491.3	1,521.3	1,525.6	1,577.9	3.4%
48	Madison	3,692.9	3,914.9	3,960.8	3,952.6	3,926.1	3,918.3	4,014.4	2.5%
49	Marion	39,221.3	41,554.6	41,776.4	42,533.5	43,276.9	44,930.5	47,038.0	4.7%
50	Marshall	2,606.4	2,650.7	2,678.4	2,656.3	2,664.6	2,688.4	2,703.7	0.6%
51	Martin	349.7	351.4	377.4	377.4	381.6	384.5	403.5	5.0%
52	Miami	1,025.0	1,067.3	1,121.2	1,120.1	1,144.4	1,145.7	1,168.5	2.0%
53	Monroe	6,705.7	6,874.2	7,039.0	7,273.2	7,378.4	7,663.2	7,990.8	4.3%

Table 6: Total Net Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	2,016.4	2,091.1	2,232.7	2,271.0	2,287.9	2,297.5	2,292.6	-0.2%
55 Morgan	3,003.4	3,056.3	3,044.5	3,102.3	3,167.3	3,230.7	3,305.2	2.3%
56 Newton	819.7	848.5	928.7	942.7	946.9	943.8	919.5	-2.6%
57 Noble	1,981.4	2,067.9	2,097.0	2,176.6	2,234.7	2,308.5	2,376.6	3.0%
58 Ohio	261.8	258.4	257.4	255.2	223.7	222.3	230.9	3.9%
59 Orange	822.8	849.1	882.1	897.9	903.3	902.1	948.0	5.1%
60 Owen	664.3	689.6	728.0	736.9	753.9	750.9	753.1	0.3%
61 Parke	769.3	801.6	844.4	847.5	849.0	846.0	823.0	-2.7%
62 Perry	603.2	614.6	634.5	634.6	657.7	666.5	669.1	0.4%
63 Pike	754.8	747.8	794.0	733.9	762.7	744.2	732.9	-1.5%
64 Porter	9,154.1	9,026.2	9,373.2	9,676.1	10,062.8	10,300.1	10,480.1	1.7%
65 Posey	1,935.3	2,041.8	2,096.8	2,088.7	2,088.1	1,966.4	2,020.3	2.7%
66 Pulaski	795.7	836.0	912.5	916.9	926.2	924.2	929.4	0.6%
67 Putnam	1,615.9	1,640.5	1,681.2	1,697.8	1,683.1	1,697.7	1,682.4	-0.9%
68 Randolph	1,061.3	1,095.4	1,182.0	1,198.4	1,200.8	1,206.2	1,191.7	-1.2%
69 Ripley	1,282.2	1,298.9	1,325.7	1,334.6	1,339.4	1,329.1	1,342.3	1.0%
70 Rush	926.7	972.3	1,052.5	1,063.9	1,046.6	1,031.3	996.8	-3.3%
71 St. Joseph	9,266.3	9,032.9	9,277.1	9,394.0	9,692.4	9,994.1	10,562.9	5.7%
72 Scott	724.0	722.3	768.5	790.8	790.4	802.1	810.7	1.1%
73 Shelby	2,349.4	2,353.6	2,457.5	2,487.0	2,434.1	2,492.1	2,529.6	1.5%
74 Spencer	1,747.7	1,789.5	1,855.4	1,800.7	1,819.3	1,672.5	1,701.3	1.7%
75 Starke	963.8	968.6	990.3	983.1	977.2	976.4	979.3	0.3%
76 Steuben	2,943.0	2,975.4	2,988.6	3,007.2	3,008.9	3,025.6	3,146.1	4.0%
77 Sullivan	979.5	1,020.6	1,013.2	1,066.3	1,076.1	1,051.0	1,045.9	-0.5%
78 Switzerland	476.4	458.8	464.9	464.9	458.7	451.7	447.2	-1.0%
79 Tippecanoe	7,352.5	7,776.0	8,038.0	8,256.1	8,596.3	8,762.1	9,074.7	3.6%
80 Tipton	865.2	899.6	975.4	1,038.2	1,030.0	1,028.8	1,012.6	-1.6%
81 Union	327.3	318.3	357.3	350.3	360.3	361.6	353.1	-2.3%
82 Vanderburgh	7,116.2	7,194.1	7,253.3	7,265.1	7,450.3	7,604.7	7,768.6	2.2%
83 Vermillion	813.0	785.7	840.5	829.0	838.2	826.3	814.7	-1.4%
84 Vigo	3,700.9	3,768.8	3,796.2	3,891.3	3,936.4	4,001.5	4,363.9	9.1%
85 Wabash	1,283.4	1,328.2	1,410.0	1,404.5	1,414.9	1,412.9	1,393.8	-1.4%
86 Warren	588.7	630.2	687.9	692.2	694.3	672.6	644.1	-4.2%
87 Warrick	3,050.3	3,094.4	3,097.2	3,139.7	3,144.9	3,164.6	3,289.5	3.9%
88 Washington	907.3	976.2	1,039.4	1,046.0	1,030.7	1,060.0	1,019.5	-3.8%
89 Wayne	2,433.9	2,382.6	2,492.2	2,479.7	2,494.2	2,527.2	2,572.0	1.8%
90 Wells	1,335.7	1,395.1	1,461.0	1,494.9	1,535.6	1,581.1	1,578.3	-0.2%
91 White	1,763.8	1,811.6	1,953.7	2,216.0	2,248.1	2,062.4	2,078.3	0.8%
92 Whitley	1,535.9	1,630.5	1,696.0	1,751.0	1,794.9	1,831.1	1,878.5	2.6%
Totals	292,530.7	299,085.9	307,736.8	315,325.3	322,372.6	330,183.5	342,856.5	3.8%
						Median		1.6%
						Maximum (Elkhart)		11.9%
						Minimum (Warren)		-4.2%

Table 7: Real Property Net Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	1,174.2	1,247.9	1,281.6	1,306.2	1,309.5	1,317.5	1,315.3	-0.2%
2 Allen	11,297.1	11,574.6	11,947.8	12,304.1	12,697.5	13,222.7	14,125.8	6.8%
3 Bartholomew	3,570.3	3,637.8	3,709.2	3,799.4	3,830.0	3,879.5	3,961.6	2.1%
4 Benton	656.0	664.8	748.6	764.7	737.9	718.2	667.9	-7.0%
5 Blackford	344.1	343.4	370.1	366.9	369.4	364.9	355.4	-2.6%
6 Boone	3,874.3	4,002.8	4,334.8	4,755.4	4,944.4	5,169.3	5,503.8	6.5%
7 Brown	1,187.6	1,191.4	1,202.7	1,204.3	1,213.2	1,237.2	1,269.8	2.6%
8 Carroll	985.9	1,003.2	1,081.3	1,088.2	1,091.5	1,110.0	1,076.7	-3.0%
9 Cass	1,078.3	1,073.2	1,152.1	1,156.1	1,165.6	1,175.2	1,139.5	-3.0%
10 Clark	4,151.5	4,119.2	4,306.2	4,360.3	4,530.4	4,848.0	5,109.6	5.4%
11 Clay	771.1	781.9	834.3	854.3	848.3	842.2	812.1	-3.6%
12 Clinton	1,173.6	1,229.4	1,296.7	1,356.4	1,377.8	1,367.3	1,315.3	-3.8%
13 Crawford	256.0	257.0	256.0	254.2	251.3	253.0	259.3	2.5%
14 Daviess	1,015.7	1,046.3	1,126.9	1,158.2	1,218.6	1,238.8	1,237.9	-0.1%
15 Dearborn	1,939.2	1,938.0	1,889.8	1,887.0	1,906.0	1,900.0	2,023.6	6.5%
16 Decatur	1,224.4	1,257.6	1,306.0	1,320.3	1,363.2	1,396.2	1,380.6	-1.1%
17 DeKalb	1,666.1	1,645.0	1,678.5	1,713.3	1,766.3	1,812.6	1,849.9	2.1%
18 Delaware	3,142.2	3,154.0	3,231.2	3,288.2	3,262.8	3,281.4	3,338.8	1.7%
19 Dubois	1,809.7	1,845.7	1,906.2	1,932.0	1,955.6	1,978.8	2,028.1	2.5%
20 Elkhart	6,721.6	6,868.8	7,004.5	7,223.3	7,557.5	7,813.6	8,816.9	12.8%
21 Fayette	610.7	587.1	626.0	622.0	619.5	616.1	610.3	-0.9%
22 Floyd	2,868.8	2,796.6	2,836.3	2,886.6	3,059.4	3,099.0	3,290.9	6.2%
23 Fountain	703.6	728.1	807.6	808.0	801.3	779.1	741.4	-4.8%
24 Franklin	892.0	911.8	925.0	934.3	940.2	940.5	972.4	3.4%
25 Fulton	876.2	893.1	945.0	939.4	937.7	908.4	877.8	-3.4%
26 Gibson	1,387.1	1,437.0	1,541.7	1,532.9	1,491.9	1,498.6	1,486.2	-0.8%
27 Grant	1,853.7	1,898.7	1,959.3	1,972.8	1,975.5	1,970.3	1,949.1	-1.1%
28 Greene	816.6	846.0	898.4	897.0	880.6	872.9	842.7	-3.5%
29 Hamilton	18,506.5	18,840.9	19,490.1	20,589.4	21,568.6	22,669.2	24,192.6	6.7%
30 Hancock	2,740.9	2,810.4	2,920.7	3,074.2	3,169.9	3,307.5	3,499.3	5.8%
31 Harrison	1,498.7	1,437.9	1,510.0	1,518.1	1,545.3	1,567.8	1,596.3	1.8%
32 Hendricks	7,052.8	7,314.9	7,604.5	8,243.6	8,509.8	8,819.0	9,647.7	9.4%
33 Henry	1,321.5	1,320.1	1,407.2	1,406.2	1,418.0	1,406.3	1,385.8	-1.5%
34 Howard	2,517.8	2,506.8	2,546.9	2,543.7	2,673.0	2,708.9	2,767.8	2.2%
35 Huntington	1,209.9	1,253.8	1,301.9	1,305.0	1,325.1	1,317.5	1,310.3	-0.6%
36 Jackson	1,454.3	1,478.7	1,496.9	1,544.1	1,585.1	1,591.8	1,617.7	1.6%
37 Jasper	1,720.6	1,779.9	1,879.8	1,909.1	1,935.3	2,030.0	2,024.1	-0.3%
38 Jay	696.6	709.0	767.0	769.7	774.7	782.7	770.8	-1.5%
39 Jefferson	993.5	1,001.0	1,015.6	1,016.8	1,043.5	1,043.2	1,034.4	-0.8%
40 Jennings	745.3	791.1	806.2	796.2	786.5	788.0	787.6	-0.1%
41 Johnson	5,574.1	5,871.2	5,894.1	6,111.3	6,290.4	6,519.8	6,899.2	5.8%
42 Knox	1,327.9	1,365.6	1,472.9	1,487.9	1,499.1	1,511.2	1,474.8	-2.4%
43 Kosciusko	4,558.4	4,675.4	4,812.6	4,904.3	5,039.7	5,123.5	5,260.7	2.7%
44 LaGrange	1,817.8	1,795.9	1,847.8	1,952.2	2,003.3	2,100.0	2,185.0	4.1%
45 Lake	18,761.3	18,644.0	19,226.4	19,230.7	19,348.2	19,964.7	20,654.5	3.5%
46 LaPorte	4,798.4	4,826.5	4,868.0	4,814.0	4,814.0	4,694.2	4,867.4	3.7%
47 Lawrence	1,191.6	1,227.6	1,246.9	1,268.8	1,269.6	1,264.1	1,299.8	2.8%
48 Madison	3,209.0	3,378.4	3,349.4	3,400.4	3,352.1	3,307.6	3,373.9	2.0%
49 Marion	33,320.8	35,530.9	35,534.0	36,147.5	36,598.4	38,135.0	40,125.4	5.2%
50 Marshall	2,324.1	2,356.9	2,364.5	2,337.9	2,332.7	2,343.1	2,347.5	0.2%
51 Martin	288.2	289.5	309.6	310.6	318.4	320.5	329.8	2.9%
52 Miami	914.5	945.6	994.9	984.0	987.6	970.7	986.0	1.6%
53 Monroe	6,210.7	6,356.1	6,460.4	6,670.7	6,764.9	7,036.1	7,354.2	4.5%
54 Montgomery	1,556.7	1,587.1	1,704.6	1,707.9	1,706.0	1,724.7	1,716.4	-0.5%
55 Morgan	2,722.6	2,785.8	2,766.3	2,794.3	2,815.8	2,881.8	2,956.6	2.6%
56 Newton	715.9	737.0	805.6	815.0	814.0	805.7	777.8	-3.5%
57 Noble	1,649.4	1,731.0	1,735.8	1,802.5	1,845.4	1,884.7	1,927.6	2.3%
58 Ohio	238.6	234.1	239.9	237.8	207.5	204.9	212.7	3.8%

Table 7: Real Property Net Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
59 Orange	708.3	738.2	765.0	777.4	772.6	764.7	807.7	5.6%
60 Owen	594.6	618.8	648.4	658.7	662.8	663.7	666.4	0.4%
61 Parke	687.9	713.9	754.4	755.2	755.8	747.8	719.7	-3.8%
62 Perry	487.7	488.5	507.6	503.3	509.1	506.4	507.6	0.2%
63 Pike	433.7	444.1	480.8	470.6	469.1	465.8	456.3	-2.0%
64 Porter	7,950.4	7,796.6	8,112.4	8,348.6	8,694.7	8,937.8	9,056.3	1.3%
65 Posey	1,187.8	1,227.9	1,246.3	1,208.1	1,214.9	1,204.2	1,185.3	-1.6%
66 Pulaski	693.3	724.3	788.4	789.5	797.3	784.6	767.9	-2.1%
67 Putnam	1,338.7	1,377.1	1,412.1	1,417.9	1,393.5	1,399.7	1,368.0	-2.3%
68 Randolph	902.6	925.0	1,005.7	1,013.3	1,019.5	1,012.5	982.0	-3.0%
69 Ripley	1,138.3	1,143.8	1,156.7	1,164.0	1,169.4	1,154.0	1,155.5	0.1%
70 Rush	825.3	865.7	935.0	941.6	923.5	909.2	873.7	-3.9%
71 St. Joseph	8,019.8	7,760.3	8,028.3	8,104.9	8,340.9	8,570.3	9,105.8	6.2%
72 Scott	606.6	614.5	643.6	656.0	650.6	656.8	657.8	0.2%
73 Shelby	1,924.1	1,927.6	1,994.9	1,998.8	1,954.2	1,981.4	1,992.0	0.5%
74 Spencer	952.5	972.0	1,028.5	996.5	995.4	968.2	969.4	0.1%
75 Starke	883.7	883.2	901.1	889.9	879.8	880.6	876.2	-0.5%
76 Steuben	2,731.5	2,759.9	2,758.2	2,752.9	2,750.3	2,777.1	2,898.2	4.4%
77 Sullivan	602.5	663.0	686.1	699.0	693.0	673.0	639.8	-4.9%
78 Switzerland	431.3	411.7	415.1	414.7	407.7	403.6	398.8	-1.2%
79 Tippecanoe	6,114.0	6,505.3	6,736.8	6,890.7	7,136.4	7,357.5	7,633.3	3.7%
80 Tipton	749.5	774.9	824.2	829.0	820.3	810.8	789.1	-2.7%
81 Union	289.9	293.6	316.9	321.9	317.5	317.5	306.1	-3.6%
82 Vanderburgh	6,069.0	6,098.5	6,125.9	6,130.3	6,265.5	6,419.5	6,551.5	2.1%
83 Vermillion	489.3	483.3	513.7	516.9	516.9	509.1	490.3	-3.7%
84 Vigo	2,820.5	2,893.9	2,888.7	2,975.6	3,046.1	3,103.2	3,461.8	11.6%
85 Wabash	1,057.1	1,088.0	1,162.6	1,158.3	1,161.6	1,148.8	1,123.0	-2.2%
86 Warren	533.3	563.5	612.1	612.1	613.8	593.4	564.2	-4.9%
87 Warrick	2,400.2	2,440.4	2,462.7	2,493.3	2,509.6	2,603.5	2,718.7	4.4%
88 Washington	810.5	875.7	933.7	937.2	912.4	935.7	893.4	-4.5%
89 Wayne	2,076.3	2,015.9	2,107.3	2,090.0	2,091.7	2,092.6	2,112.3	0.9%
90 Wells	1,129.1	1,162.8	1,219.3	1,239.1	1,266.6	1,298.7	1,295.9	-0.2%
91 White	1,512.3	1,538.9	1,627.3	1,638.7	1,620.5	1,617.7	1,582.9	-2.2%
92 Whitley	1,285.9	1,320.5	1,351.5	1,375.0	1,404.3	1,420.3	1,451.2	2.2%
Totals	250,123.4	255,674.5	262,735.9	268,148.4	273,181.9	280,125.4	290,800.9	3.8%
						Median		0.2%
						Maximum (Elkhart)		12.8%
						Minimum (Benton)		-7.0%

Table 8: Personal Property Net Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	183.8	185.7	189.2	197.7	211.3	236.1	239.4	1.4%
2 Allen	1,888.3	1,821.1	1,853.4	1,925.1	2,060.0	2,119.7	2,266.5	6.9%
3 Bartholomew	641.6	708.6	762.3	824.3	884.6	943.3	993.3	5.3%
4 Benton	185.4	238.3	300.1	354.9	404.2	456.8	499.9	9.4%
5 Blackford	69.5	65.8	71.4	78.2	89.6	98.5	107.0	8.7%
6 Boone	276.2	305.1	312.5	341.6	353.8	407.6	395.4	-3.0%
7 Brown	31.7	34.1	36.4	36.7	35.7	36.1	38.9	7.8%
8 Carroll	123.6	134.3	147.4	146.2	151.7	155.8	166.9	7.1%
9 Cass	201.0	206.3	222.7	235.0	250.5	250.0	255.7	2.3%
10 Clark	519.2	517.6	439.1	553.1	615.0	641.7	685.9	6.9%
11 Clay	101.3	111.1	122.2	128.5	129.9	131.6	136.3	3.6%
12 Clinton	256.1	271.9	276.7	307.8	326.1	331.4	347.5	4.9%
13 Crawford	51.9	52.8	55.2	56.4	56.5	55.3	49.4	-10.6%
14 Daviess	244.5	231.8	238.4	250.9	260.5	256.7	258.1	0.5%
15 Dearborn	341.7	330.4	340.7	362.6	313.4	336.2	334.2	-0.6%
16 Decatur	346.5	275.2	297.5	304.9	332.2	373.8	371.0	-0.7%
17 DeKalb	572.6	607.2	611.2	651.7	686.5	717.6	738.6	2.9%
18 Delaware	433.0	442.9	456.7	461.8	462.9	496.1	518.3	4.5%
19 Dubois	312.9	324.0	327.3	337.7	347.3	364.1	379.8	4.3%
20 Elkhart	1,070.0	1,077.6	1,131.4	1,151.6	1,208.8	1,268.9	1,347.8	6.2%
21 Fayette	84.3	86.2	93.0	92.6	88.1	87.0	89.5	2.9%
22 Floyd	311.2	298.0	304.8	313.0	325.8	319.0	342.3	7.3%
23 Fountain	105.0	89.5	114.5	117.8	121.7	123.2	123.7	0.4%
24 Franklin	93.6	94.3	102.9	101.3	104.0	102.5	107.7	5.1%
25 Fulton	139.9	143.1	152.3	149.7	149.3	147.4	147.7	0.1%
26 Gibson	884.2	909.7	981.1	1,042.1	1,077.5	1,086.3	1,093.3	0.6%
27 Grant	373.3	377.9	392.3	438.4	469.5	477.7	486.4	1.8%
28 Greene	126.7	134.5	141.8	152.1	150.8	153.3	156.6	2.1%
29 Hamilton	1,205.2	1,284.3	1,307.1	1,373.7	1,413.9	1,481.7	1,526.1	3.0%
30 Hancock	301.2	335.9	360.6	368.0	360.5	363.0	390.4	7.6%
31 Harrison	167.4	171.8	181.1	177.6	179.5	183.4	187.6	2.3%
32 Hendricks	670.3	706.1	767.3	818.0	858.4	896.3	1,014.4	13.2%
33 Henry	180.5	193.8	199.3	215.8	228.0	239.4	250.1	4.4%
34 Howard	1,041.1	912.3	853.7	868.4	959.8	990.6	1,054.7	6.5%
35 Huntington	191.4	213.7	205.8	223.8	234.0	279.6	302.1	8.0%
36 Jackson	352.8	391.1	400.1	402.2	424.4	449.4	464.6	3.4%
37 Jasper	638.8	646.4	646.0	616.6	618.5	561.3	577.2	2.8%
38 Jay	189.1	186.2	190.1	190.6	210.2	237.4	246.2	3.7%
39 Jefferson	269.8	272.0	285.4	306.0	310.5	323.7	344.9	6.6%
40 Jennings	127.7	104.4	140.6	145.5	152.1	151.7	167.9	10.7%
41 Johnson	535.9	542.5	586.5	597.2	629.9	697.7	724.6	3.9%
42 Knox	605.7	430.3	477.7	503.2	587.4	572.9	721.3	25.9%
43 Kosciusko	592.5	656.2	699.1	705.1	730.7	733.6	758.8	3.4%
44 LaGrange	162.7	169.4	180.8	187.7	200.1	214.6	227.3	5.9%
45 Lake	3,313.9	3,613.7	3,581.6	4,079.3	4,177.8	4,319.9	4,479.1	3.7%
46 LaPorte	678.9	684.2	730.9	703.6	743.9	771.0	751.4	-2.5%
47 Lawrence	207.4	203.4	215.0	222.5	251.7	261.5	278.1	6.4%
48 Madison	483.9	536.5	611.3	552.2	574.0	610.7	640.4	4.9%
49 Marion	5,900.5	6,023.7	6,242.4	6,386.0	6,678.6	6,795.4	6,912.6	1.7%
50 Marshall	282.3	293.7	313.9	318.4	331.8	345.3	356.2	3.1%
51 Martin	61.5	61.9	67.8	66.8	63.2	64.0	73.8	15.3%
52 Miami	110.6	121.7	126.3	136.1	156.8	174.9	182.5	4.3%
53 Monroe	495.0	518.1	578.6	602.5	613.5	627.1	636.6	1.5%

Table 8: Personal Property Net Assessed Value (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	459.7	504.0	528.2	563.1	581.9	572.9	576.1	0.6%
55 Morgan	280.8	270.5	278.2	308.0	351.4	348.9	348.6	-0.1%
56 Newton	103.8	111.5	123.1	127.7	132.9	138.1	141.6	2.5%
57 Noble	332.0	336.9	361.2	374.1	389.3	423.8	449.0	6.0%
58 Ohio	23.2	24.3	17.5	17.4	16.2	17.4	18.2	4.8%
59 Orange	114.5	111.0	117.2	120.5	130.8	137.3	140.3	2.2%
60 Owen	69.7	70.8	79.6	78.2	91.1	87.2	86.7	-0.6%
61 Parke	81.4	87.7	90.0	92.3	93.2	98.2	103.3	5.2%
62 Perry	115.6	126.1	126.8	131.4	148.6	160.1	161.5	0.9%
63 Pike	321.1	303.7	313.2	263.3	293.6	278.4	276.6	-0.7%
64 Porter	1,203.7	1,229.6	1,260.8	1,327.5	1,368.1	1,362.3	1,423.9	4.5%
65 Posey	747.5	813.9	850.5	880.7	873.1	762.3	835.0	9.5%
66 Pulaski	102.4	111.7	124.1	127.4	128.9	139.7	161.5	15.6%
67 Putnam	277.2	263.3	269.2	279.9	289.6	298.0	314.4	5.5%
68 Randolph	158.7	170.4	176.3	185.1	181.3	193.6	209.7	8.3%
69 Ripley	143.9	155.1	169.0	170.6	170.0	175.1	186.8	6.7%
70 Rush	101.4	106.6	117.5	122.3	123.1	122.1	123.2	0.9%
71 St. Joseph	1,246.5	1,272.6	1,248.8	1,289.1	1,351.5	1,423.8	1,457.2	2.3%
72 Scott	117.4	107.9	124.8	134.8	139.7	145.3	152.9	5.2%
73 Shelby	425.3	426.0	462.6	488.1	479.9	510.7	537.7	5.3%
74 Spencer	795.2	817.5	826.8	804.1	823.9	704.3	731.9	3.9%
75 Starke	80.1	85.4	89.1	93.2	97.4	95.8	103.0	7.5%
76 Steuben	211.6	215.5	230.3	254.3	258.6	248.4	247.9	-0.2%
77 Sullivan	377.0	357.6	327.1	367.3	383.1	377.9	406.1	7.5%
78 Switzerland	45.1	47.2	49.7	50.2	50.9	48.1	48.4	0.6%
79 Tippecanoe	1,238.5	1,270.8	1,301.2	1,365.4	1,459.9	1,404.6	1,441.4	2.6%
80 Tipton	115.7	124.7	151.2	209.2	209.7	218.0	223.5	2.5%
81 Union	37.4	24.8	40.4	28.4	42.8	44.2	47.0	6.4%
82 Vanderburgh	1,047.1	1,095.7	1,127.5	1,134.8	1,184.9	1,185.2	1,217.1	2.7%
83 Vermillion	323.7	302.4	326.8	312.1	321.2	317.2	324.4	2.3%
84 Vigo	880.4	874.9	907.5	915.8	890.3	898.2	902.2	0.4%
85 Wabash	226.3	240.2	247.4	246.1	253.3	264.1	270.8	2.5%
86 Warren	55.3	66.7	75.8	80.1	80.6	79.3	79.9	0.8%
87 Warrick	650.1	654.0	634.5	646.4	635.3	561.1	570.8	1.7%
88 Washington	96.8	100.5	105.7	108.8	118.3	124.3	126.1	1.5%
89 Wayne	357.5	366.7	384.9	389.7	402.4	434.6	459.6	5.8%
90 Wells	206.7	232.3	241.7	255.8	269.0	282.3	282.5	0.0%
91 White	251.5	272.7	326.4	577.4	627.6	444.7	495.4	11.4%
92 Whitley	250.0	310.0	344.5	376.0	390.5	410.8	427.3	4.0%
Totals	42,407.3	43,411.4	45,000.9	47,176.9	49,190.7	50,058.1	52,055.6	4.0%
						Median		3.7%
						Maximum (Knox)		25.9%
						Minimum (Crawford)		-10.6%

Table 9 to Table 11 Total Exemptions, Deductions & Abatements

Table 9 summarizes all real and personal property exemptions, deductions and abatements by county from Pay 2013 to Pay 2019. Total real and personal property exemptions are shown in Table 10 and total real and personal property deductions and abatements are detailed by county in Table 11. Statewide totals, medians, maximums and minimums can be found at the bottom of each table.

Comments: Nearly 89% of counties (82 out of 92) saw increases in their total amounts of exemptions, deductions and abatements from Pay 2018 to Pay 2019. Statewide, deductions and abatements increased 3.6% during this period, while total exemptions increased by 3.1%.

Table 9: Total Exemptions, Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	762.9	778.2	806.7	821.5	841.1	861.4	898.8	4.3%
2 Allen	8,695.4	8,822.5	9,012.9	9,162.9	9,509.0	10,035.4	10,762.5	7.2%
3 Bartholomew	2,033.4	2,094.4	2,122.1	2,202.1	2,251.9	2,298.5	2,377.1	3.4%
4 Benton	521.7	457.5	413.4	371.8	424.9	443.2	342.4	-22.8%
5 Blackford	234.4	241.5	251.2	254.4	258.5	260.1	265.5	2.1%
6 Boone	2,218.8	2,276.3	2,427.8	2,566.9	2,711.4	2,909.7	3,083.0	6.0%
7 Brown	446.0	447.4	455.1	459.7	473.1	492.3	511.4	3.9%
8 Carroll	418.8	428.0	441.1	445.6	463.6	478.4	488.1	2.0%
9 Cass	628.6	624.4	628.0	633.3	643.6	656.5	675.3	2.9%
10 Clark	2,656.6	2,672.4	2,814.8	2,896.6	2,938.1	3,057.8	3,211.2	5.0%
11 Clay	472.2	471.2	485.0	490.6	496.8	500.7	498.6	-0.4%
12 Clinton	700.3	682.2	690.4	702.9	707.9	711.3	711.3	0.0%
13 Crawford	165.6	162.4	164.8	165.8	167.1	171.5	181.3	5.7%
14 Daviess	544.5	548.9	568.7	582.1	604.0	629.3	650.2	3.3%
15 Dearborn	1,323.8	1,284.9	1,289.2	1,275.2	1,297.5	1,305.3	1,371.3	5.1%
16 Decatur	644.2	711.7	704.7	690.5	691.7	709.4	705.5	-0.5%
17 DeKalb	951.8	991.2	1,010.8	1,031.7	1,081.0	1,104.4	1,150.7	4.2%
18 Delaware	2,517.7	2,547.3	2,582.1	2,602.7	2,655.0	2,645.6	2,689.9	1.7%
19 Dubois	1,081.7	1,102.1	1,137.4	1,153.7	1,184.9	1,212.5	1,251.9	3.2%
20 Elkhart	4,167.5	4,020.2	4,150.9	4,262.7	4,395.0	4,540.2	4,786.0	5.4%
21 Fayette	474.6	439.1	441.1	433.4	443.0	443.0	456.4	3.0%
22 Floyd	2,007.6	2,027.8	2,071.5	2,101.7	2,192.7	2,250.8	2,362.4	5.0%
23 Fountain	315.9	319.4	326.9	328.9	333.1	336.4	339.4	0.9%
24 Franklin	527.9	566.7	561.4	572.1	582.1	594.5	610.1	2.6%
25 Fulton	398.4	401.1	408.1	409.0	412.9	421.3	425.7	1.0%
26 Gibson	772.5	753.1	752.3	777.5	785.3	805.6	824.1	2.3%
27 Grant	1,679.9	1,659.6	1,720.8	1,716.8	1,710.3	1,715.8	1,689.2	-1.5%
28 Greene	584.8	573.6	596.5	607.7	612.3	623.8	632.0	1.3%
29 Hamilton	10,526.0	10,615.2	11,022.9	11,587.4	12,065.3	12,498.6	13,308.9	6.5%
30 Hancock	2,087.8	2,113.3	2,146.8	2,179.1	2,291.6	2,385.7	2,474.2	3.7%
31 Harrison	883.7	903.9	926.7	939.0	968.3	999.5	1,037.1	3.8%
32 Hendricks	4,565.4	4,528.9	4,637.6	4,920.4	5,131.1	5,298.4	5,688.5	7.4%
33 Henry	927.4	911.9	932.4	933.8	946.5	1,031.5	1,048.7	1.7%
34 Howard	1,873.0	2,103.4	2,301.4	2,234.4	2,180.2	2,265.5	2,287.9	1.0%
35 Huntington	943.6	952.3	959.2	963.1	994.5	1,010.0	1,035.4	2.5%
36 Jackson	982.9	1,001.6	1,059.4	1,116.4	1,158.5	1,172.0	1,176.4	0.4%
37 Jasper	789.3	776.2	826.5	825.7	857.3	865.2	882.1	2.0%
38 Jay	344.7	376.7	387.2	406.0	406.4	406.6	455.5	12.0%
39 Jefferson	733.5	719.1	705.5	719.6	730.0	733.9	734.4	0.1%
40 Jennings	504.6	483.1	506.4	504.0	509.4	514.9	549.7	6.8%
41 Johnson	3,798.4	3,752.9	3,838.8	3,997.7	4,146.2	4,277.0	4,420.1	3.3%
42 Knox	738.5	1,172.2	1,450.6	1,402.7	1,374.9	1,324.8	1,174.0	-11.4%
43 Kosciusko	2,062.3	1,981.2	2,012.6	2,076.1	2,159.7	2,237.7	2,326.2	4.0%
44 LaGrange	792.2	817.0	827.7	879.5	909.6	935.5	980.5	4.8%
45 Lake	12,962.9	12,975.0	14,801.4	15,424.8	14,827.9	14,580.7	14,587.7	0.0%
46 LaPorte	2,603.1	2,614.9	2,598.6	2,695.6	2,670.2	2,590.3	2,772.9	7.1%
47 Lawrence	1,012.2	1,030.6	1,041.0	1,031.1	1,044.7	1,070.2	1,124.3	5.1%
48 Madison	2,891.1	2,679.9	2,816.9	2,831.9	2,817.8	2,802.2	2,902.2	3.6%
49 Marion	21,952.6	19,497.9	20,138.3	20,475.5	21,244.8	22,006.1	22,865.5	3.9%
50 Marshall	1,184.1	1,102.8	1,151.8	1,161.5	1,193.4	1,206.4	1,277.9	5.9%
51 Martin	192.4	193.0	197.3	196.2	199.7	201.1	206.7	2.8%
52 Miami	589.4	572.3	589.3	590.8	605.8	603.8	628.7	4.1%
53 Monroe	3,283.5	3,214.6	3,196.7	3,244.7	3,330.0	3,436.1	3,542.1	3.1%
54 Montgomery	973.4	944.3	956.1	959.6	985.8	997.6	1,053.2	5.6%
55 Morgan	1,772.0	1,799.9	1,810.0	1,842.2	1,868.8	1,956.8	2,047.9	4.7%

Table 9: Total Exemptions, Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
56 Newton	302.5	294.1	296.7	302.8	316.7	323.5	328.8	1.6%
57 Noble	1,072.7	1,086.4	1,110.9	1,142.9	1,165.6	1,196.6	1,232.7	3.0%
58 Ohio	134.9	135.6	136.3	135.2	134.9	136.0	142.7	4.9%
59 Orange	381.2	366.5	366.0	370.3	373.9	379.9	389.2	2.5%
60 Owen	402.1	401.3	425.8	426.0	437.3	442.8	457.7	3.4%
61 Parke	275.9	274.7	277.6	281.5	289.9	288.9	297.1	2.8%
62 Perry	368.9	363.9	366.6	367.9	372.4	373.1	383.2	2.7%
63 Pike	236.1	233.3	237.6	244.2	250.3	253.1	256.2	1.2%
64 Porter	5,102.9	5,106.4	5,378.2	5,420.7	5,587.1	5,789.7	5,904.9	2.0%
65 Posey	610.1	645.7	658.0	657.4	649.7	820.8	859.0	4.7%
66 Pulaski	259.3	264.9	264.2	262.6	271.9	270.8	274.3	1.3%
67 Putnam	854.2	876.5	872.0	883.8	880.7	898.1	916.6	2.1%
68 Randolph	471.1	466.1	468.4	835.9	734.1	669.7	642.1	-4.1%
69 Ripley	645.8	688.1	688.8	695.6	694.1	701.2	720.9	2.8%
70 Rush	351.4	345.8	342.9	350.0	355.0	365.1	371.8	1.8%
71 St. Joseph	6,461.4	6,382.1	6,421.5	6,461.2	6,625.1	6,804.6	7,201.2	5.8%
72 Scott	446.8	434.1	436.0	467.6	475.5	483.5	470.8	-2.6%
73 Shelby	992.9	1,020.5	1,015.0	1,024.8	1,024.1	1,044.1	1,088.0	4.2%
74 Spencer	478.4	480.9	490.3	486.9	511.7	505.8	521.1	3.0%
75 Starke	459.6	447.8	462.5	463.0	463.6	473.4	485.3	2.5%
76 Steuben	919.4	863.7	902.3	912.1	941.6	971.4	1,008.8	3.8%
77 Sullivan	310.0	322.0	321.1	315.5	317.2	314.3	319.9	1.8%
78 Switzerland	184.3	172.0	170.7	172.7	173.6	176.0	177.8	1.0%
79 Tippecanoe	3,617.3	3,584.4	3,703.4	3,878.3	3,998.0	4,254.3	4,405.7	3.6%
80 Tipton	403.7	485.1	535.6	507.1	470.6	465.5	467.0	0.3%
81 Union	138.1	134.3	137.7	134.3	145.1	145.6	146.9	0.9%
82 Vanderburgh	4,343.8	4,417.9	4,298.3	4,333.0	4,442.3	4,500.3	4,586.7	1.9%
83 Vermillion	319.3	306.1	310.2	334.8	332.5	334.3	336.9	0.8%
84 Vigo	2,222.4	2,274.6	2,209.1	2,227.9	2,258.7	2,276.0	2,340.4	2.8%
85 Wabash	713.6	712.4	724.8	722.2	736.0	743.0	758.3	2.1%
86 Warren	190.8	186.5	184.4	188.8	193.3	195.0	200.7	2.9%
87 Warrick	1,688.2	1,749.8	1,791.6	1,789.2	1,783.0	1,837.8	1,945.4	5.9%
88 Washington	483.7	507.5	530.3	551.0	547.6	569.7	561.9	-1.4%
89 Wayne	1,540.2	1,555.6	1,587.0	1,582.7	1,630.2	1,638.3	1,659.3	1.3%
90 Wells	690.7	698.0	704.8	712.0	739.1	753.7	764.8	1.5%
91 White	896.8	780.0	751.4	723.1	705.4	704.8	772.6	9.6%
92 Whitley	974.6	968.3	956.6	937.3	961.2	962.5	992.0	3.1%
Totals	159,862.5	157,972.5	163,409.3	167,160.6	170,474.9	174,685.9	180,928.3	3.6%
						Median		2.9%
						Maximum (Jay)		12.0%
						Minimum (Benton)		-22.8%

Table 10: Total Exemptions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	82.5	83.1	83.4	81.5	82.7	87.0	87.5	0.6%
2 Allen	1,100.5	1,173.7	1,207.5	1,221.2	1,267.3	1,308.8	1,377.4	5.2%
3 Bartholomew	155.8	184.4	190.9	251.3	265.0	255.8	256.2	0.1%
4 Benton	10.5	8.1	8.7	9.2	9.8	10.7	11.5	8.1%
5 Blackford	21.0	21.6	22.2	23.2	23.1	21.9	22.8	4.2%
6 Boone	172.7	185.4	227.9	227.6	227.5	222.0	244.8	10.3%
7 Brown	40.0	39.2	40.4	41.2	41.8	42.3	42.7	0.8%
8 Carroll	40.6	41.5	45.0	45.4	45.4	45.6	45.4	-0.4%
9 Cass	61.9	59.5	60.5	61.7	66.0	66.9	68.7	2.6%
10 Clark	210.2	219.3	246.6	250.8	247.4	249.8	259.2	3.8%
11 Clay	44.4	44.1	44.2	43.9	43.8	47.8	44.9	-6.0%
12 Clinton	100.2	100.3	99.8	100.8	100.6	92.6	99.8	7.8%
13 Crawford	16.2	14.8	14.1	14.1	13.6	13.7	13.2	-3.1%
14 Daviess	38.7	38.5	39.6	40.5	42.7	42.6	48.3	13.6%
15 Dearborn	93.0	93.0	93.6	89.2	92.4	95.3	95.5	0.2%
16 Decatur	63.2	63.4	63.2	63.0	65.8	70.8	71.4	0.9%
17 DeKalb	98.0	98.7	100.9	102.9	106.5	106.9	107.9	0.9%
18 Delaware	789.3	787.3	790.5	804.6	826.9	810.0	815.9	0.7%
19 Dubois	147.9	155.5	164.0	167.1	173.6	173.5	171.3	-1.3%
20 Elkhart	613.6	618.1	634.4	632.2	641.2	651.7	684.5	5.0%
21 Fayette	61.2	55.9	59.2	59.4	63.7	62.9	67.2	6.7%
22 Floyd	229.6	234.1	235.0	240.6	237.5	248.9	244.3	-1.9%
23 Fountain	21.1	21.6	22.1	22.5	22.8	22.5	22.5	0.2%
24 Franklin	48.8	53.6	53.6	53.8	53.4	53.6	49.8	-7.0%
25 Fulton	27.4	27.3	27.4	27.3	27.3	27.5	27.7	0.6%
26 Gibson	94.0	96.3	90.7	92.2	94.6	94.7	98.1	3.5%
27 Grant	468.5	463.0	538.9	544.5	544.0	553.7	511.8	-7.6%
28 Greene	48.0	45.6	46.1	45.2	43.7	45.6	45.1	-1.0%
29 Hamilton	871.5	864.7	920.3	1,040.6	1,079.9	1,085.2	1,147.4	5.7%
30 Hancock	116.3	115.3	116.7	116.9	123.4	124.1	126.2	1.7%
31 Harrison	64.9	66.8	69.9	70.5	71.6	72.8	72.8	0.1%
32 Hendricks	362.2	365.7	368.9	360.9	366.2	372.2	395.9	6.4%
33 Henry	80.1	78.0	79.9	79.5	79.9	76.3	77.5	1.6%
34 Howard	272.1	315.8	317.2	292.8	254.8	253.1	263.4	4.1%
35 Huntington	203.6	190.3	206.0	203.7	210.6	210.7	212.2	0.7%
36 Jackson	112.3	110.2	124.6	125.6	131.1	134.5	137.1	2.0%
37 Jasper	55.4	55.0	54.6	55.8	77.3	80.4	83.6	4.0%
38 Jay	29.0	34.7	28.9	37.6	31.4	30.7	30.9	0.6%
39 Jefferson	98.6	93.6	94.3	102.3	102.4	103.2	105.2	1.9%
40 Jennings	40.4	36.4	40.6	40.4	40.5	40.6	41.0	0.9%
41 Johnson	328.4	330.1	332.2	333.1	334.2	337.3	305.8	-9.3%
42 Knox	90.4	79.2	101.8	80.7	82.3	85.8	92.2	7.4%
43 Kosciusko	253.7	235.6	231.2	248.9	258.9	276.0	288.3	4.5%
44 LaGrange	70.2	67.5	69.0	67.7	70.0	70.5	72.5	2.9%
45 Lake	1,517.4	1,645.1	1,728.8	1,816.2	1,922.0	1,959.3	1,999.7	2.1%
46 LaPorte	284.3	284.7	296.6	320.7	277.4	220.5	252.8	14.6%
47 Lawrence	106.7	110.5	113.8	114.3	114.9	115.2	120.5	4.6%
48 Madison	448.7	494.1	606.1	531.0	480.3	463.0	463.3	0.1%
49 Marion	4,271.5	4,338.1	4,373.5	4,303.5	4,418.4	4,550.7	4,600.5	1.1%
50 Marshall	194.9	196.4	196.0	191.7	201.7	203.6	222.9	9.5%
51 Martin	17.5	16.8	18.5	18.0	17.6	17.2	17.5	1.7%
52 Miami	37.2	37.8	46.0	46.4	51.8	51.7	53.0	2.4%
53 Monroe	479.0	490.3	476.8	471.0	474.0	495.0	499.1	0.8%

Table 10: Total Exemptions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	147.1	136.2	140.1	136.3	140.4	140.6	144.0	2.5%
55 Morgan	160.8	171.6	168.2	168.6	166.3	164.4	182.3	10.9%
56 Newton	11.9	12.7	13.0	12.9	13.7	13.5	14.2	5.5%
57 Noble	116.5	106.4	125.7	126.5	124.8	127.6	132.5	3.8%
58 Ohio	11.3	11.8	11.9	10.6	10.0	10.9	12.9	18.2%
59 Orange	30.2	32.4	31.5	36.4	37.0	38.9	40.3	3.6%
60 Owen	27.1	24.4	29.5	27.2	30.6	30.6	30.2	-1.1%
61 Parke	21.5	21.2	22.0	21.7	22.0	22.1	22.0	-0.3%
62 Perry	32.7	30.8	30.8	29.7	30.4	29.7	30.9	4.1%
63 Pike	23.8	23.1	23.3	23.5	24.1	23.9	23.4	-2.2%
64 Porter	482.4	468.8	481.8	498.2	488.4	519.9	516.8	-0.6%
65 Posey	30.9	31.0	31.8	31.3	31.2	30.0	31.1	3.7%
66 Pulaski	20.5	20.2	20.8	20.3	20.4	21.0	21.5	2.6%
67 Putnam	143.1	140.2	135.0	135.3	131.0	128.5	137.5	7.0%
68 Randolph	44.1	44.9	46.5	43.9	44.6	45.7	44.2	-3.2%
69 Ripley	52.6	57.6	57.5	58.9	56.3	57.4	59.9	4.3%
70 Rush	24.2	24.4	23.9	23.5	24.0	25.8	25.0	-3.1%
71 St. Joseph	1,339.4	1,342.1	1,454.4	1,415.4	1,393.8	1,438.8	1,630.3	13.3%
72 Scott	35.5	35.8	38.6	38.1	38.4	38.8	38.4	-1.0%
73 Shelby	56.8	57.5	51.7	57.0	56.0	56.7	55.5	-2.1%
74 Spencer	83.0	82.7	80.9	75.3	78.2	69.6	75.5	8.6%
75 Starke	19.6	20.0	19.3	19.4	18.8	19.1	18.7	-2.4%
76 Steuben	110.5	112.7	112.5	112.7	118.1	116.9	110.3	-5.6%
77 Sullivan	23.6	24.5	25.0	24.8	25.5	28.5	28.6	0.3%
78 Switzerland	11.1	10.8	11.3	10.8	11.0	10.4	10.6	2.7%
79 Tippecanoe	519.1	554.9	598.0	608.0	649.4	669.1	678.3	1.4%
80 Tipton	49.4	48.7	44.6	40.6	44.3	42.3	42.4	0.2%
81 Union	9.4	9.0	9.0	9.2	9.4	9.2	9.2	0.2%
82 Vanderburgh	919.0	930.0	769.3	757.4	796.1	782.0	779.5	-0.3%
83 Vermillion	38.1	35.4	39.8	66.5	64.8	64.4	65.5	1.8%
84 Vigo	308.1	367.4	375.8	377.8	388.8	406.8	475.4	16.9%
85 Wabash	104.5	101.5	102.4	100.4	102.1	101.7	101.8	0.1%
86 Warren	8.5	9.7	8.5	9.6	9.4	8.3	9.7	16.3%
87 Warrick	170.7	167.8	183.7	169.2	165.7	181.6	200.9	10.7%
88 Washington	29.5	37.4	37.3	39.3	38.4	38.4	38.1	-0.9%
89 Wayne	373.5	373.3	394.3	377.5	391.9	391.7	402.6	2.8%
90 Wells	60.7	61.7	59.9	59.8	63.2	62.1	66.7	7.3%
91 White	54.0	49.1	47.3	52.2	53.5	53.2	57.6	8.4%
92 Whitley	65.6	65.9	64.2	55.6	63.0	56.8	64.3	13.1%
Totals	21,075.6	21,534.9	22,183.3	22,307.9	22,717.6	23,031.4	23,745.4	3.1%
						Median		1.9%
						Maximum (Ohio)		18.2%
						Minimum (Johnson)		-9.3%

Table 11: Total Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	680.4	695.1	723.4	740.0	758.4	774.4	811.3	4.8%
2 Allen	7,594.9	7,648.8	7,805.4	7,941.7	8,241.7	8,726.6	9,385.1	7.5%
3 Bartholomew	1,877.6	1,910.0	1,931.3	1,950.8	1,986.9	2,042.6	2,120.9	3.8%
4 Benton	511.2	449.3	404.7	362.6	415.1	432.5	330.8	-23.5%
5 Blackford	213.4	219.9	229.0	231.2	235.3	238.2	242.7	1.9%
6 Boone	2,046.1	2,090.9	2,199.9	2,339.3	2,483.9	2,687.7	2,838.2	5.6%
7 Brown	406.0	408.2	414.7	418.4	431.3	449.9	468.7	4.2%
8 Carroll	378.3	386.6	396.0	400.1	418.2	432.9	442.7	2.3%
9 Cass	566.7	564.9	567.5	571.6	577.6	589.6	606.7	2.9%
10 Clark	2,446.4	2,453.1	2,568.2	2,645.9	2,690.7	2,808.0	2,952.0	5.1%
11 Clay	427.8	427.0	440.8	446.7	453.0	452.9	453.7	0.2%
12 Clinton	600.1	581.9	590.6	602.0	607.3	618.7	611.5	-1.2%
13 Crawford	149.4	147.6	150.8	151.7	153.5	157.8	168.0	6.5%
14 Daviess	505.8	510.4	529.1	541.6	561.2	586.7	601.8	2.6%
15 Dearborn	1,230.9	1,192.0	1,195.6	1,186.0	1,205.1	1,210.1	1,275.8	5.4%
16 Decatur	581.1	648.4	641.5	627.5	625.9	638.6	634.1	-0.7%
17 DeKalb	853.8	892.5	909.9	928.9	974.5	997.4	1,042.8	4.5%
18 Delaware	1,728.3	1,760.0	1,791.6	1,798.2	1,828.1	1,835.6	1,874.0	2.1%
19 Dubois	933.9	946.6	973.3	986.6	1,011.3	1,039.0	1,080.6	4.0%
20 Elkhart	3,553.9	3,402.1	3,516.5	3,630.5	3,753.8	3,888.5	4,101.6	5.5%
21 Fayette	413.4	383.2	381.8	374.0	379.4	380.0	389.2	2.4%
22 Floyd	1,778.0	1,793.7	1,836.5	1,861.1	1,955.2	2,001.8	2,118.1	5.8%
23 Fountain	294.8	297.8	304.8	306.5	310.3	313.9	316.8	0.9%
24 Franklin	479.0	513.1	507.7	518.3	528.7	540.9	560.2	3.6%
25 Fulton	370.9	373.7	380.7	381.6	385.6	393.8	398.0	1.1%
26 Gibson	678.6	656.7	661.6	685.2	690.8	710.8	726.1	2.1%
27 Grant	1,211.5	1,196.7	1,181.9	1,172.3	1,166.3	1,162.0	1,177.4	1.3%
28 Greene	536.8	528.0	550.4	562.5	568.5	578.2	586.9	1.5%
29 Hamilton	9,654.5	9,750.6	10,102.6	10,546.7	10,985.4	11,413.5	12,161.5	6.6%
30 Hancock	1,971.5	1,998.0	2,030.1	2,062.2	2,168.3	2,261.6	2,348.0	3.8%
31 Harrison	818.7	837.1	856.8	868.5	896.7	926.7	964.2	4.0%
32 Hendricks	4,203.2	4,163.2	4,268.7	4,559.5	4,764.9	4,926.3	5,292.6	7.4%
33 Henry	847.3	833.9	852.5	854.3	866.7	955.2	971.2	1.7%
34 Howard	1,600.9	1,787.7	1,984.2	1,941.6	1,925.3	2,012.4	2,024.5	0.6%
35 Huntington	740.0	762.0	753.2	759.4	783.9	799.3	823.3	3.0%
36 Jackson	870.6	891.4	934.8	990.8	1,027.4	1,037.5	1,039.3	0.2%
37 Jasper	733.9	721.2	772.0	769.9	780.1	784.8	798.5	1.7%
38 Jay	315.7	342.0	358.3	368.4	375.0	375.9	424.6	13.0%
39 Jefferson	634.9	625.5	611.2	617.3	627.6	630.7	629.2	-0.2%
40 Jennings	464.2	446.6	465.8	463.6	468.8	474.3	508.7	7.3%
41 Johnson	3,470.0	3,422.8	3,506.6	3,664.6	3,812.0	3,939.7	4,114.3	4.4%
42 Knox	648.1	1,093.0	1,348.9	1,322.0	1,292.6	1,239.0	1,081.8	-12.7%
43 Kosciusko	1,808.6	1,745.6	1,781.4	1,827.2	1,900.8	1,961.8	2,037.8	3.9%
44 LaGrange	722.0	749.6	758.7	811.9	839.6	865.1	907.9	5.0%
45 Lake	11,445.4	11,329.9	13,072.6	13,608.6	12,905.9	12,621.4	12,588.0	-0.3%
46 LaPorte	2,318.8	2,330.2	2,302.0	2,374.9	2,392.8	2,369.8	2,520.2	6.3%
47 Lawrence	905.5	920.2	927.1	916.8	929.8	954.9	1,003.8	5.1%
48 Madison	2,442.3	2,185.8	2,210.8	2,301.0	2,337.5	2,339.2	2,439.0	4.3%
49 Marion	17,681.1	15,159.9	15,764.8	16,172.0	16,826.4	17,455.4	18,264.9	4.6%
50 Marshall	989.2	906.3	955.8	969.8	991.7	1,002.8	1,055.0	5.2%
51 Martin	174.8	176.2	178.8	178.2	182.1	183.9	189.2	2.9%
52 Miami	552.2	534.6	543.3	544.4	554.0	552.1	575.7	4.3%
53 Monroe	2,804.5	2,724.2	2,720.0	2,773.7	2,856.0	2,941.0	3,043.0	3.5%

Table 11: Total Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	826.4	808.1	816.0	823.2	845.4	857.1	909.2	6.1%
55 Morgan	1,611.2	1,628.4	1,641.8	1,673.6	1,702.5	1,792.4	1,865.6	4.1%
56 Newton	290.5	281.5	283.7	289.8	303.0	310.0	314.5	1.5%
57 Noble	956.2	980.0	985.2	1,016.4	1,040.8	1,068.9	1,100.3	2.9%
58 Ohio	123.6	123.8	124.4	124.6	125.0	125.1	129.8	3.8%
59 Orange	350.9	334.1	334.6	334.0	336.9	341.0	348.9	2.3%
60 Owen	374.9	376.9	396.3	398.8	406.6	412.3	427.5	3.7%
61 Parke	254.5	253.6	255.7	259.8	267.9	266.8	275.1	3.1%
62 Perry	336.1	333.2	335.7	338.2	342.0	343.4	352.2	2.6%
63 Pike	212.3	210.2	214.3	220.6	226.2	229.2	232.7	1.6%
64 Porter	4,620.6	4,637.6	4,896.4	4,922.5	5,098.8	5,269.9	5,388.1	2.2%
65 Posey	579.2	614.6	626.2	626.1	618.5	790.7	827.9	4.7%
66 Pulaski	238.8	244.7	243.4	242.3	251.5	249.8	252.8	1.2%
67 Putnam	711.1	736.3	737.0	748.5	749.7	769.6	779.1	1.2%
68 Randolph	426.9	421.2	421.9	792.0	689.4	624.1	597.9	-4.2%
69 Ripley	593.1	630.5	631.3	636.7	637.7	643.8	661.0	2.7%
70 Rush	327.1	321.4	319.0	326.4	331.0	339.3	346.8	2.2%
71 St. Joseph	5,122.0	5,040.0	4,967.1	5,045.8	5,231.3	5,365.8	5,570.9	3.8%
72 Scott	411.2	398.3	397.4	429.6	437.1	444.7	432.4	-2.8%
73 Shelby	936.1	963.0	963.3	967.7	968.1	987.4	1,032.5	4.6%
74 Spencer	395.4	398.2	409.3	411.6	433.5	436.2	445.6	2.2%
75 Starke	439.9	427.8	443.1	443.6	444.8	454.3	466.6	2.7%
76 Steuben	808.9	751.0	789.9	799.3	823.5	854.5	898.5	5.1%
77 Sullivan	286.3	297.5	296.2	290.7	291.7	285.8	291.4	1.9%
78 Switzerland	173.2	161.2	159.4	161.8	162.7	165.6	167.2	0.9%
79 Tippecanoe	3,098.2	3,029.5	3,105.4	3,270.2	3,348.6	3,585.1	3,727.4	4.0%
80 Tipton	354.3	436.3	491.0	466.5	426.3	423.2	424.6	0.3%
81 Union	128.6	125.2	128.7	125.1	135.6	136.4	137.7	0.9%
82 Vanderburgh	3,424.8	3,487.8	3,529.0	3,575.5	3,646.1	3,718.3	3,807.2	2.4%
83 Vermillion	281.2	270.8	270.4	268.3	267.6	269.9	271.3	0.5%
84 Vigo	1,914.3	1,907.2	1,833.3	1,850.1	1,869.9	1,869.2	1,865.0	-0.2%
85 Wabash	609.1	610.9	622.4	621.9	633.9	641.3	656.5	2.4%
86 Warren	182.3	176.7	175.9	179.2	183.8	186.7	191.0	2.3%
87 Warrick	1,517.6	1,582.0	1,607.9	1,620.0	1,617.3	1,656.2	1,744.5	5.3%
88 Washington	454.2	470.1	493.0	511.7	509.1	531.3	523.9	-1.4%
89 Wayne	1,166.7	1,182.3	1,192.7	1,205.2	1,238.3	1,246.6	1,256.7	0.8%
90 Wells	630.0	636.4	645.0	652.2	675.8	691.5	698.2	1.0%
91 White	842.8	730.9	704.1	670.9	652.0	651.6	715.0	9.7%
92 Whitley	909.0	902.4	892.4	881.7	898.3	905.7	927.7	2.4%
Totals	138,786.9	136,437.6	141,226.0	144,852.7	147,757.3	151,654.5	157,182.9	3.6%
						Median		2.7%
						Maximum (Jay)		13.0%
						Minimum (Benton)		-23.5%

Table 12 to Table 14 Real Property Exemptions, Deductions & Abatements

Tables 12 through 14 summarize all real property exemptions, deductions and abatements over a seven-year period, from Pay 2013 to Pay 2019. Table 12 summarizes the totals for exemptions, deductions and abatements. Table 13 summarizes the real property exemptions. Table 14 combines both real property deductions and abatements. Statewide totals, medians, maximums and minimums can be found at the bottom of each table.

The following real property deductions and abatements are included:

- Standard Homestead Deductions
- Supplemental Standard 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

Comments: Approximately 98% of all counties (90 out of 92) saw increases in amounts of real property deductions and abatements from Pay 2018 to Pay 2019. Statewide, real property deductions and abatements increased by approximately 4.1% during this time period.

Table 12: Real Property Exemptions, Deductions & Abatements (in Millions)

County		Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1	Adams	739.7	751.3	769.3	774.1	793.1	817.7	832.8	1.9%
2	Allen	8,415.5	8,430.2	8,546.7	8,724.1	9,077.8	9,560.2	10,178.5	6.5%
3	Bartholomew	1,842.0	1,935.2	1,971.2	2,060.5	2,129.4	2,193.5	2,240.3	2.1%
4	Benton	159.2	144.9	148.7	154.8	155.0	162.0	169.1	4.4%
5	Blackford	220.9	223.6	228.6	231.0	236.8	240.7	244.2	1.4%
6	Boone	2,135.3	2,195.0	2,364.0	2,504.2	2,632.0	2,804.8	2,958.4	5.5%
7	Brown	445.1	446.5	454.3	458.8	472.5	491.6	510.8	3.9%
8	Carroll	412.7	422.6	437.9	442.7	462.1	477.1	487.6	2.2%
9	Cass	603.7	600.2	609.6	617.4	627.8	643.9	662.8	2.9%
10	Clark	2,612.6	2,599.1	2,711.1	2,775.4	2,821.3	2,935.8	3,105.3	5.8%
11	Clay	462.5	462.3	476.7	482.5	487.9	490.6	489.6	-0.2%
12	Clinton	652.3	637.8	648.8	661.2	672.5	683.1	697.0	2.0%
13	Crawford	165.4	162.2	164.6	165.8	167.1	171.3	181.3	5.8%
14	Daviess	541.0	545.9	563.8	576.8	601.0	623.0	643.4	3.3%
15	Dearborn	1,288.6	1,259.6	1,267.1	1,272.7	1,294.4	1,301.9	1,368.1	5.1%
16	Decatur	641.7	629.7	626.0	626.1	636.2	655.6	659.9	0.7%
17	DeKalb	929.9	951.4	965.1	986.3	1,033.2	1,060.5	1,094.4	3.2%
18	Delaware	2,445.7	2,475.7	2,507.7	2,523.6	2,571.9	2,562.4	2,609.8	1.9%
19	Dubois	1,044.9	1,059.7	1,089.5	1,101.5	1,127.4	1,152.3	1,192.7	3.5%
20	Elkhart	4,053.1	3,899.0	4,014.9	4,114.8	4,244.1	4,385.6	4,633.3	5.6%
21	Fayette	458.0	420.0	423.1	413.5	421.6	419.6	426.3	1.6%
22	Floyd	1,979.7	1,999.4	2,044.7	2,077.5	2,175.8	2,230.2	2,337.7	4.8%
23	Fountain	315.2	318.7	323.5	325.0	329.7	333.8	339.4	1.7%
24	Franklin	526.9	565.2	559.9	570.6	580.7	593.6	608.9	2.6%
25	Fulton	395.9	398.9	406.3	407.3	409.8	417.2	421.8	1.1%
26	Gibson	736.4	734.0	743.5	764.9	774.0	792.6	812.7	2.5%
27	Grant	1,541.5	1,526.2	1,592.7	1,597.3	1,602.1	1,616.8	1,593.7	-1.4%
28	Greene	578.4	567.5	588.3	597.0	600.7	611.5	621.7	1.7%
29	Hamilton	10,346.1	10,448.8	10,846.3	11,387.6	11,857.6	12,301.9	13,066.4	6.2%
30	Hancock	2,042.3	2,070.0	2,102.5	2,136.1	2,235.9	2,327.0	2,411.1	3.6%
31	Harrison	875.7	897.5	921.9	935.0	964.3	994.1	1,031.3	3.7%
32	Hendricks	4,473.2	4,425.6	4,539.8	4,848.8	5,037.6	5,207.6	5,599.7	7.5%
33	Henry	899.2	890.0	913.4	917.8	928.9	996.0	1,007.7	1.2%
34	Howard	1,774.2	1,750.1	1,771.9	1,751.2	1,836.3	1,863.0	1,923.6	3.3%
35	Huntington	906.9	931.4	916.1	916.4	954.8	971.9	994.1	2.3%
36	Jackson	897.1	905.0	925.5	945.1	972.4	1,007.9	1,029.0	2.1%
37	Jasper	779.2	767.0	779.9	782.1	819.8	835.4	857.5	2.6%
38	Jay	344.6	347.0	349.8	360.2	363.2	375.7	381.5	1.6%
39	Jefferson	717.1	699.5	687.4	702.2	716.5	726.1	729.6	0.5%
40	Jennings	491.3	473.5	491.9	491.0	496.7	500.9	529.2	5.7%
41	Johnson	3,740.3	3,689.5	3,763.4	3,912.8	4,051.5	4,179.6	4,331.7	3.6%
42	Knox	730.8	698.4	721.0	698.5	720.8	722.6	731.4	1.2%
43	Kosciusko	1,962.2	1,891.5	1,924.5	1,981.5	2,063.8	2,134.3	2,229.4	4.5%
44	LaGrange	784.4	806.7	813.9	863.9	891.0	911.9	956.1	4.8%
45	Lake	12,651.7	12,631.2	12,584.8	12,864.1	13,002.3	13,306.9	13,681.9	2.8%
46	LaPorte	2,507.1	2,541.1	2,528.7	2,586.5	2,540.9	2,499.9	2,636.8	5.5%
47	Lawrence	973.9	948.4	967.6	978.0	995.6	1,013.2	1,055.4	4.2%
48	Madison	2,653.2	2,497.4	2,569.3	2,570.6	2,567.9	2,562.6	2,637.7	2.9%
49	Marion	20,800.5	18,334.5	18,921.2	19,152.2	19,863.4	20,535.6	21,324.6	3.8%
50	Marshall	1,137.7	1,051.4	1,098.5	1,107.2	1,136.2	1,154.0	1,220.9	5.8%
51	Martin	191.8	191.6	195.6	194.6	198.4	200.2	205.9	2.9%
52	Miami	586.5	569.6	581.5	582.3	595.7	593.0	618.1	4.2%
53	Monroe	3,102.2	3,053.8	3,070.8	3,125.7	3,212.2	3,325.2	3,434.7	3.3%

Table 12: Real Property Exemptions, Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	873.1	872.6	900.3	909.4	929.6	932.3	974.5	4.5%
55 Morgan	1,744.4	1,773.3	1,787.2	1,820.4	1,850.0	1,914.3	1,996.9	4.3%
56 Newton	288.5	283.7	290.0	295.0	309.7	317.4	323.2	1.8%
57 Noble	1,021.8	1,039.4	1,056.2	1,085.5	1,115.3	1,144.8	1,185.6	3.6%
58 Ohio	134.8	135.4	136.1	135.1	134.7	135.8	142.5	4.9%
59 Orange	376.0	361.6	363.7	365.2	368.6	374.9	384.5	2.6%
60 Owen	400.3	400.0	425.4	425.1	436.8	442.5	455.5	2.9%
61 Parke	275.6	274.2	277.1	281.0	288.4	287.6	295.5	2.7%
62 Perry	347.5	343.5	346.7	345.1	353.2	352.3	359.2	2.0%
63 Pike	235.5	232.7	236.9	243.5	249.5	252.3	255.5	1.3%
64 Porter	4,918.2	4,908.3	5,175.5	5,277.3	5,395.6	5,548.0	5,647.6	1.8%
65 Posey	609.2	611.3	621.3	618.5	632.5	640.8	657.1	2.6%
66 Pulaski	253.0	250.8	252.4	249.1	261.6	266.9	271.1	1.6%
67 Putnam	816.8	818.2	807.4	806.0	800.8	815.1	837.3	2.7%
68 Randolph	432.7	433.2	439.8	442.2	450.4	458.9	467.6	1.9%
69 Ripley	637.3	679.6	680.6	686.9	686.1	694.5	714.4	2.9%
70 Rush	343.1	338.0	336.8	336.0	337.4	346.8	352.0	1.5%
71 St. Joseph	6,131.0	6,062.2	5,990.7	6,068.8	6,267.6	6,459.8	6,877.1	6.5%
72 Scott	427.6	417.8	417.5	431.7	435.5	442.7	445.1	0.5%
73 Shelby	932.0	945.2	944.7	962.5	966.2	985.6	1,023.8	3.9%
74 Spencer	471.1	473.4	483.3	484.2	504.5	503.2	513.4	2.0%
75 Starke	457.6	446.3	457.6	459.0	460.8	471.4	483.2	2.5%
76 Steuben	890.8	837.4	869.1	881.4	908.6	931.3	971.7	4.3%
77 Sullivan	310.0	307.7	306.7	307.7	309.4	310.3	317.3	2.3%
78 Switzerland	184.1	171.9	170.4	172.7	173.4	176.0	177.7	1.0%
79 Tippecanoe	3,310.0	3,286.8	3,419.1	3,508.2	3,681.6	3,780.7	3,917.4	3.6%
80 Tipton	398.6	391.0	385.7	392.9	390.0	397.9	411.7	3.5%
81 Union	136.6	134.2	134.8	134.1	139.6	142.4	144.8	1.7%
82 Vanderburgh	4,134.4	4,210.5	4,095.0	4,121.4	4,244.6	4,307.1	4,375.7	1.6%
83 Vermillion	307.3	293.0	296.2	295.4	292.9	296.5	298.9	0.8%
84 Vigo	1,991.5	2,053.2	2,044.7	2,076.0	2,132.3	2,166.1	2,264.2	4.5%
85 Wabash	704.8	705.8	720.2	717.9	730.5	733.9	750.0	2.2%
86 Warren	180.7	174.1	175.1	179.2	184.0	186.8	192.4	3.0%
87 Warrick	1,625.3	1,678.5	1,706.2	1,728.3	1,737.3	1,786.5	1,868.2	4.6%
88 Washington	476.1	494.4	517.7	538.2	531.2	550.3	540.6	-1.8%
89 Wayne	1,476.1	1,474.3	1,508.0	1,497.6	1,523.4	1,525.5	1,529.1	0.2%
90 Wells	632.4	649.8	651.6	661.6	689.8	708.8	729.0	2.8%
91 White	562.6	542.4	544.0	550.9	559.2	578.3	596.1	3.1%
92 Whitley	843.4	870.0	877.1	881.4	906.6	921.4	950.2	3.1%
Totals	153,004.8	150,247.7	153,083.4	156,171.1	160,531.0	164,963.7	171,444.7	3.9%
						Median		2.9%
						Maximum (Hendricks)		7.5%
						Minimum (Washington)		-1.8%

Table 13: Real Property Exemptions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	79.8	80.6	80.6	78.6	79.8	84.1	84.5	0.5%
2 Allen	981.4	1,028.8	1,055.9	1,071.5	1,110.1	1,152.5	1,206.3	4.7%
3 Bartholomew	150.1	178.1	184.8	245.3	257.3	248.6	247.7	-0.3%
4 Benton	10.1	7.7	8.2	8.7	9.4	10.2	11.1	8.4%
5 Blackford	18.8	19.1	19.9	20.5	20.7	19.4	20.4	5.2%
6 Boone	164.0	175.3	217.4	216.1	214.9	210.0	227.7	8.4%
7 Brown	39.0	38.3	39.6	40.4	41.2	41.7	42.1	0.9%
8 Carroll	39.2	40.1	43.6	44.0	44.0	44.2	45.4	2.7%
9 Cass	59.4	56.9	57.8	58.5	62.5	63.5	65.1	2.5%
10 Clark	203.5	213.2	240.2	245.0	240.9	242.8	252.3	3.9%
11 Clay	40.6	40.4	40.2	40.2	40.2	43.9	41.6	-5.2%
12 Clinton	95.1	94.2	94.8	95.7	95.3	92.6	94.9	2.5%
13 Crawford	16.1	14.7	13.8	14.1	13.5	13.5	13.2	-1.8%
14 Daviess	37.8	37.5	38.2	39.2	42.7	42.0	47.3	12.7%
15 Dearborn	91.1	91.3	91.6	86.7	89.3	91.8	92.2	0.4%
16 Decatur	60.7	60.5	60.5	60.5	63.3	68.2	69.0	1.2%
17 DeKalb	89.1	91.5	93.4	95.6	98.6	99.1	99.8	0.7%
18 Delaware	732.0	729.6	731.6	743.6	764.7	745.9	748.3	0.3%
19 Dubois	111.0	114.0	119.9	120.4	122.5	121.9	121.7	-0.1%
20 Elkhart	526.9	545.1	558.6	554.9	559.6	563.8	595.4	5.6%
21 Fayette	53.9	47.7	50.9	50.7	54.6	53.7	52.5	-2.2%
22 Floyd	221.4	225.7	228.5	232.1	228.9	240.5	235.3	-2.2%
23 Fountain	20.8	21.6	22.1	22.3	22.7	22.4	22.5	0.7%
24 Franklin	47.9	52.4	52.5	52.7	52.3	52.9	48.8	-7.7%
25 Fulton	26.4	26.3	26.4	26.3	26.2	26.4	26.5	0.4%
26 Gibson	88.3	90.4	90.3	85.9	88.2	88.3	91.5	3.7%
27 Grant	420.9	414.7	486.7	485.6	484.1	496.1	456.4	-8.0%
28 Greene	46.5	45.3	44.2	43.3	43.7	43.7	43.2	-1.1%
29 Hamilton	724.2	736.2	778.3	881.8	917.4	930.2	973.9	4.7%
30 Hancock	111.6	110.8	111.4	111.5	118.1	118.9	120.9	1.7%
31 Harrison	62.2	64.0	67.2	67.8	68.9	69.4	70.1	1.0%
32 Hendricks	330.8	333.3	335.4	329.4	332.8	338.7	361.5	6.7%
33 Henry	76.3	73.7	75.7	75.2	75.3	71.9	72.6	0.9%
34 Howard	256.3	247.2	240.1	210.7	227.4	223.8	232.7	4.0%
35 Huntington	186.9	190.2	185.9	183.2	189.9	189.0	190.8	0.9%
36 Jackson	96.9	110.1	107.6	107.5	112.0	116.1	118.0	1.6%
37 Jasper	53.9	53.5	53.0	52.8	73.1	73.0	75.2	2.9%
38 Jay	28.9	33.0	28.9	35.9	31.3	28.9	29.1	0.5%
39 Jefferson	98.6	93.6	94.3	102.3	102.4	103.2	105.2	1.9%
40 Jennings	36.7	36.4	36.8	36.5	36.5	36.5	36.8	0.6%
41 Johnson	310.7	309.6	312.3	312.2	318.2	314.4	280.7	-10.7%
42 Knox	85.0	74.0	76.8	75.8	77.6	80.4	85.1	5.9%
43 Kosciusko	241.5	223.1	217.7	233.5	243.7	257.6	267.6	3.9%
44 LaGrange	65.8	63.4	64.7	63.1	65.1	65.0	66.8	2.8%
45 Lake	1,329.0	1,414.1	1,491.4	1,629.8	1,662.0	1,689.3	1,719.2	1.8%
46 LaPorte	233.4	232.2	242.5	265.6	222.2	193.1	226.5	17.3%
47 Lawrence	106.7	110.5	113.8	114.3	114.9	115.2	120.5	4.6%
48 Madison	369.3	417.0	415.0	391.7	393.4	374.8	375.8	0.3%
49 Marion	3,456.8	3,528.3	3,533.1	3,444.1	3,517.0	3,628.4	3,637.8	0.3%

Table 13: Real Property Exemptions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
50 Marshall	173.5	174.2	173.2	170.2	177.0	180.2	198.8	10.3%
51 Martin	17.0	16.2	17.8	17.3	17.6	17.2	17.5	1.7%
52 Miami	37.2	37.8	42.2	42.8	48.3	48.1	49.4	2.7%
53 Monroe	425.5	432.4	416.7	410.6	411.0	428.8	441.6	3.0%
54 Montgomery	137.7	125.9	126.2	121.5	127.0	125.5	127.3	1.4%
55 Morgan	151.3	156.0	153.3	155.5	153.4	150.6	168.3	11.8%
56 Newton	11.5	12.2	12.6	12.5	13.2	13.0	13.7	5.1%
57 Noble	109.5	99.5	118.6	119.3	117.7	120.1	124.7	3.9%
58 Ohio	11.2	11.6	11.6	10.5	9.8	10.7	12.7	18.5%
59 Orange	27.1	29.5	30.9	32.8	33.2	35.1	36.3	3.5%
60 Owen	26.9	24.1	29.1	27.2	30.6	30.4	30.1	-1.0%
61 Parke	21.1	20.7	21.5	21.2	21.4	21.5	22.0	2.3%
62 Perry	30.9	29.0	29.0	27.8	29.1	27.7	28.8	4.0%
63 Pike	23.2	22.4	22.6	22.9	23.3	23.1	22.8	-1.6%
64 Porter	452.7	438.4	445.5	462.2	449.4	479.8	474.7	-1.1%
65 Posey	30.0	30.9	30.8	31.1	30.1	30.0	29.7	-0.9%
66 Pulaski	19.2	18.9	19.6	19.1	19.0	19.7	21.5	9.4%
67 Putnam	129.5	125.9	120.8	120.0	115.4	112.6	120.9	7.4%
68 Randolph	41.1	41.8	43.2	40.5	41.2	42.2	41.1	-2.6%
69 Ripley	51.5	56.6	56.5	57.4	54.9	55.9	58.4	4.5%
70 Rush	22.8	23.0	22.5	22.3	22.7	24.5	23.8	-2.9%
71 St. Joseph	1,042.9	1,078.8	1,083.9	1,089.0	1,125.1	1,162.4	1,348.9	16.0%
72 Scott	34.9	35.2	38.3	37.7	38.1	38.8	38.4	-1.1%
73 Shelby	56.8	55.5	51.7	55.0	54.4	54.9	53.4	-2.8%
74 Spencer	77.4	77.0	74.6	73.2	71.7	67.6	68.1	0.8%
75 Starke	19.1	19.5	18.8	18.8	18.2	18.5	17.9	-3.2%
76 Steuben	91.6	95.5	95.9	94.0	99.0	97.1	96.5	-0.5%
77 Sullivan	23.6	24.5	24.8	24.8	25.5	28.5	28.6	0.3%
78 Switzerland	10.9	10.7	11.0	10.8	10.8	10.4	10.5	1.8%
79 Tippecanoe	479.8	492.7	519.2	532.9	573.1	584.4	606.9	3.8%
80 Tipton	44.4	43.3	40.6	37.1	39.9	37.4	37.6	0.5%
81 Union	9.3	8.9	8.9	9.1	9.3	9.2	9.1	-1.4%
82 Vanderburgh	772.2	777.9	615.3	607.8	652.7	641.2	633.3	-1.2%
83 Vermillion	35.7	32.6	36.8	37.2	31.9	31.3	31.6	1.0%
84 Vigo	271.1	325.3	331.6	333.0	343.4	358.3	420.2	17.3%
85 Wabash	104.5	101.5	102.4	100.4	102.1	101.7	101.8	0.1%
86 Warren	8.5	8.6	8.5	8.4	8.3	8.3	8.6	3.6%
87 Warrick	150.4	146.9	160.1	161.9	158.7	159.2	177.1	11.2%
88 Washington	29.2	37.1	36.7	38.5	37.4	37.3	37.0	-0.8%
89 Wayne	329.0	326.8	345.6	326.4	338.0	335.2	343.7	2.5%
90 Wells	58.0	58.5	56.6	56.6	59.8	58.6	63.0	7.4%
91 White	53.1	47.1	47.3	48.1	49.6	49.4	54.1	9.4%
92 Whitley	58.8	58.6	57.5	55.6	57.1	56.8	57.8	1.7%
Totals	18,444.9	18,824.5	19,084.4	19,303.7	19,720.0	19,985.2	20,578.1	3.0%
						Median		1.7%
						Maximum (Ohio)		18.5%
						Minimum (Johnson)		-10.7%

Table 14: Real Property Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	659.9	670.7	688.7	695.4	713.3	733.6	748.4	2.0%
2 Allen	7,434.2	7,401.4	7,490.8	7,652.6	7,967.7	8,407.7	8,972.1	6.7%
3 Bartholomew	1,691.9	1,757.1	1,786.4	1,815.2	1,872.1	1,944.9	1,992.6	2.5%
4 Benton	149.1	137.1	140.4	146.1	145.6	151.7	158.0	4.2%
5 Blackford	202.1	204.5	208.8	210.5	216.1	221.3	223.7	1.1%
6 Boone	1,971.3	2,019.7	2,146.6	2,288.2	2,417.1	2,594.8	2,730.7	5.2%
7 Brown	406.0	408.2	414.7	418.4	431.3	449.9	468.7	4.2%
8 Carroll	373.5	382.5	394.3	398.7	418.0	432.9	442.2	2.2%
9 Cass	544.3	543.3	551.8	558.9	565.3	580.4	597.6	3.0%
10 Clark	2,409.1	2,385.9	2,470.9	2,530.4	2,580.4	2,692.9	2,852.9	5.9%
11 Clay	421.9	421.9	436.5	442.4	447.7	446.8	448.0	0.3%
12 Clinton	557.1	543.6	554.0	565.5	577.2	590.5	602.1	2.0%
13 Crawford	149.4	147.6	150.8	151.7	153.5	157.8	168.0	6.5%
14 Daviess	503.3	508.4	525.5	537.6	558.3	581.1	596.1	2.6%
15 Dearborn	1,197.5	1,168.4	1,175.5	1,186.0	1,205.1	1,210.1	1,275.8	5.4%
16 Decatur	581.1	569.2	565.5	565.7	573.0	587.4	590.9	0.6%
17 DeKalb	840.8	859.8	871.8	890.7	934.6	961.4	994.5	3.5%
18 Delaware	1,713.7	1,746.0	1,776.0	1,780.0	1,807.2	1,816.5	1,861.5	2.5%
19 Dubois	933.9	945.7	969.7	981.1	1,004.9	1,030.4	1,070.9	3.9%
20 Elkhart	3,526.3	3,353.9	3,456.4	3,560.0	3,684.5	3,821.8	4,037.9	5.7%
21 Fayette	404.2	372.3	372.2	362.8	367.0	366.0	373.9	2.2%
22 Floyd	1,758.2	1,773.7	1,816.2	1,845.4	1,946.9	1,989.7	2,102.5	5.7%
23 Fountain	294.4	297.1	301.4	302.7	307.0	311.4	316.8	1.7%
24 Franklin	479.0	512.9	507.5	517.8	528.4	540.7	560.1	3.6%
25 Fulton	369.6	372.5	379.9	381.0	383.6	390.8	395.3	1.1%
26 Gibson	648.1	643.6	653.2	679.0	685.8	704.3	721.1	2.4%
27 Grant	1,120.6	1,111.5	1,106.0	1,111.7	1,117.9	1,120.7	1,137.3	1.5%
28 Greene	531.9	522.2	544.1	553.7	557.0	567.8	578.5	1.9%
29 Hamilton	9,621.8	9,712.6	10,068.0	10,505.7	10,940.1	11,371.6	12,092.5	6.3%
30 Hancock	1,930.7	1,959.2	1,991.0	2,024.6	2,117.7	2,208.1	2,290.2	3.7%
31 Harrison	813.5	833.5	854.7	867.3	895.4	924.7	961.3	4.0%
32 Hendricks	4,142.5	4,092.3	4,204.4	4,519.4	4,704.7	4,868.9	5,238.2	7.6%
33 Henry	822.9	816.3	837.7	842.6	853.7	924.0	935.1	1.2%
34 Howard	1,517.9	1,502.9	1,531.8	1,540.5	1,608.9	1,639.2	1,690.9	3.2%
35 Huntington	720.1	741.2	730.2	733.1	764.9	782.9	803.3	2.6%
36 Jackson	800.2	794.9	817.9	837.7	860.4	891.8	911.1	2.2%
37 Jasper	725.3	713.5	727.0	729.2	746.7	762.4	782.4	2.6%
38 Jay	315.7	314.1	320.9	324.4	331.9	346.7	352.5	1.7%
39 Jefferson	618.6	605.9	593.1	599.9	614.0	622.9	624.4	0.2%
40 Jennings	454.6	437.2	455.1	454.5	460.2	464.4	492.5	6.0%
41 Johnson	3,429.6	3,379.9	3,451.1	3,600.5	3,733.3	3,865.2	4,050.9	4.8%
42 Knox	645.9	624.5	644.2	622.6	643.2	642.2	646.3	0.6%
43 Kosciusko	1,720.7	1,668.4	1,706.8	1,748.0	1,820.1	1,876.7	1,961.8	4.5%
44 LaGrange	718.6	743.3	749.2	800.8	825.9	846.9	889.3	5.0%
45 Lake	11,322.7	11,217.1	11,093.3	11,234.4	11,340.3	11,617.6	11,962.7	3.0%
46 LaPorte	2,273.7	2,308.9	2,286.3	2,320.9	2,318.8	2,306.8	2,410.3	4.5%
47 Lawrence	867.2	837.9	853.8	863.8	880.7	897.9	934.8	4.1%
48 Madison	2,283.9	2,080.4	2,154.3	2,178.9	2,174.5	2,187.8	2,261.9	3.4%
49 Marion	17,343.6	14,806.1	15,388.0	15,708.1	16,346.4	16,907.2	17,686.9	4.6%
50 Marshall	964.3	877.3	925.4	937.1	959.2	973.8	1,022.1	5.0%
51 Martin	174.8	175.4	177.8	177.3	180.9	182.9	188.4	3.0%
52 Miami	549.3	531.8	539.3	539.5	547.4	544.9	568.8	4.4%

Table 14: Real Property Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
53 Monroe	2,676.7	2,621.4	2,654.1	2,715.0	2,801.2	2,896.4	2,993.1	3.3%
54 Montgomery	735.4	746.7	774.0	787.8	802.6	806.8	847.2	5.0%
55 Morgan	1,593.0	1,617.3	1,633.8	1,664.9	1,696.6	1,763.6	1,828.6	3.7%
56 Newton	277.0	271.5	277.4	282.6	296.5	304.4	309.5	1.7%
57 Noble	912.3	939.8	937.6	966.2	997.6	1,024.7	1,060.8	3.5%
58 Ohio	123.6	123.8	124.4	124.6	125.0	125.1	129.8	3.8%
59 Orange	348.9	332.1	332.8	332.4	335.4	339.8	348.2	2.5%
60 Owen	373.4	375.9	396.3	397.9	406.2	412.1	425.5	3.2%
61 Parke	254.4	253.5	255.6	259.8	267.0	266.1	273.4	2.8%
62 Perry	316.6	314.5	317.7	317.3	324.1	324.6	330.4	1.8%
63 Pike	212.3	210.2	214.3	220.6	226.2	229.2	232.7	1.6%
64 Porter	4,465.5	4,469.9	4,729.9	4,815.1	4,946.2	5,068.2	5,172.9	2.1%
65 Posey	579.2	580.3	590.5	587.4	602.4	610.8	627.4	2.7%
66 Pulaski	233.8	231.9	232.9	230.0	242.6	247.3	249.6	0.9%
67 Putnam	687.2	692.3	686.6	686.0	685.4	702.5	716.5	2.0%
68 Randolph	391.6	391.4	396.6	401.7	409.2	416.8	426.5	2.3%
69 Ripley	585.8	623.0	624.1	629.4	631.2	638.6	655.9	2.7%
70 Rush	320.2	315.0	314.3	313.7	314.7	322.3	328.2	1.8%
71 St. Joseph	5,088.1	4,983.4	4,906.8	4,979.8	5,142.5	5,297.4	5,528.1	4.4%
72 Scott	392.6	382.6	379.3	394.1	397.4	403.9	406.7	0.7%
73 Shelby	875.2	889.7	893.1	907.4	911.8	930.7	970.4	4.3%
74 Spencer	393.7	396.5	408.6	411.0	432.7	435.7	445.3	2.2%
75 Starke	438.5	426.8	438.9	440.2	442.6	452.9	465.3	2.7%
76 Steuben	799.2	741.9	773.2	787.4	809.6	834.3	875.2	4.9%
77 Sullivan	286.3	283.2	281.9	283.0	283.9	281.8	288.8	2.5%
78 Switzerland	173.2	161.2	159.4	161.8	162.7	165.6	167.2	0.9%
79 Tippecanoe	2,830.2	2,794.1	2,899.9	2,975.3	3,108.6	3,196.3	3,310.5	3.6%
80 Tipton	354.2	347.7	345.1	355.7	350.1	360.5	374.1	3.8%
81 Union	127.3	125.2	125.9	125.1	130.2	133.2	135.7	1.9%
82 Vanderburgh	3,362.3	3,432.6	3,479.7	3,513.6	3,591.9	3,665.9	3,742.4	2.1%
83 Vermillion	271.6	260.4	259.4	258.2	261.0	265.2	267.3	0.8%
84 Vigo	1,720.4	1,727.9	1,713.2	1,743.0	1,788.9	1,807.8	1,844.0	2.0%
85 Wabash	600.3	604.4	617.8	617.6	628.4	632.2	648.3	2.5%
86 Warren	172.2	165.5	166.6	170.8	175.7	178.5	183.8	3.0%
87 Warrick	1,474.9	1,531.6	1,546.1	1,566.4	1,578.6	1,627.3	1,691.1	3.9%
88 Washington	446.9	457.3	481.0	499.7	493.9	513.0	503.6	-1.8%
89 Wayne	1,147.1	1,147.5	1,162.4	1,171.2	1,185.4	1,190.3	1,185.5	-0.4%
90 Wells	574.3	591.3	595.0	605.0	630.0	650.1	666.0	2.4%
91 White	509.5	495.3	496.8	502.8	509.7	528.9	542.0	2.5%
92 Whitley	784.6	811.4	819.7	825.9	849.5	864.5	892.4	3.2%
Totals	134,559.9	131,423.3	133,999.1	136,867.4	140,811.0	144,978.5	150,866.6	4.1%
						Median		2.7%
						Maximum (Hendricks)		7.6%
						Minimum (Washington)		-1.8%

Table 15

Homestead Standard Deduction

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: 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 (50% prior to Pay 2009); or
2. \$45,000 (\$35,000 prior to Pay 2007).

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.

Comments: Beginning with Pay 2009, a taxpayer had to qualify for the Standard Deduction under IC 6-1.1-12-37 in order to receive any available Homestead Credits.

Between Pay 2013 and Pay 2014, the total amount of the Standard Deduction statewide dropped by 3.1%. During this time period, the homestead verification process (also known as the "pink form") concluded. While any causal relationship between these two facts has not been statistically proven, one explanation behind the decrease between these two years may be the removal of the Standard Deduction in Pay 2014 for those taxpayers who did not verify their eligibility. In Pay 2019, the total amount statewide of the Standard Deduction increased by approximately 1.6% from the previous year.

Table 15: Standard Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	393.1	390.5	396.2	396.5	401.8	405.8	409.6	0.9%
2 Allen	4,005.7	3,956.4	3,944.7	3,953.0	4,041.9	4,119.7	4,215.6	2.3%
3 Bartholomew	858.8	878.9	894.2	910.6	924.7	936.1	947.7	1.2%
4 Benton	98.1	91.6	93.9	96.4	96.0	98.9	101.9	3.1%
5 Blackford	132.5	133.6	135.8	136.4	139.5	142.0	142.5	0.3%
6 Boone	766.0	780.7	801.8	810.2	832.1	853.0	868.3	1.8%
7 Brown	212.6	213.2	214.6	214.4	218.9	223.1	227.5	2.0%
8 Carroll	236.6	243.1	247.9	248.9	252.6	258.0	259.3	0.5%
9 Cass	361.0	363.8	365.5	368.9	368.5	372.5	380.3	2.1%
10 Clark	1,335.4	1,339.3	1,363.0	1,379.4	1,391.9	1,418.2	1,467.9	3.5%
11 Clay	269.9	270.0	276.8	280.0	281.9	281.2	281.3	0.0%
12 Clinton	352.8	342.8	348.1	352.3	352.0	356.1	359.7	1.0%
13 Crawford	98.0	96.7	98.9	99.8	101.0	103.3	108.4	4.9%
14 Daviess	308.0	310.0	315.4	319.2	326.1	332.9	338.4	1.6%
15 Dearborn	646.5	640.4	645.8	642.3	650.6	657.3	667.9	1.6%
16 Decatur	302.1	301.7	302.2	304.9	308.0	311.9	316.0	1.3%
17 DeKalb	485.7	492.1	500.0	505.3	518.3	526.6	536.1	1.8%
18 Delaware	1,046.4	1,059.5	1,075.2	1,076.2	1,078.4	1,078.0	1,088.3	0.9%
19 Dubois	521.5	526.3	532.7	536.2	543.0	547.8	556.1	1.5%
20 Elkhart	2,012.6	1,894.6	1,942.5	1,968.3	1,995.4	2,022.6	2,065.2	2.1%
21 Fayette	261.6	245.4	244.0	239.4	240.4	239.2	243.6	1.8%
22 Floyd	898.3	912.9	925.6	934.9	948.1	964.2	979.3	1.6%
23 Fountain	196.8	197.7	200.3	200.9	201.9	203.3	204.8	0.7%
24 Franklin	267.4	282.3	282.6	286.4	288.2	292.4	294.1	0.6%
25 Fulton	221.3	224.2	227.9	229.2	230.3	232.4	234.5	0.9%
26 Gibson	393.4	383.1	390.9	399.6	403.0	408.2	413.3	1.3%
27 Grant	682.0	674.3	673.9	667.3	669.3	673.2	677.2	0.6%
28 Greene	343.1	336.1	344.4	346.6	348.1	353.9	356.7	0.8%
29 Hamilton	3,733.5	3,735.2	3,806.5	3,881.6	3,969.9	4,065.7	4,168.5	2.5%
30 Hancock	963.7	973.3	980.7	986.7	1,000.7	1,025.2	1,040.8	1.5%
31 Harrison	462.1	477.2	485.2	488.5	495.5	504.4	513.0	1.7%
32 Hendricks	1,952.1	1,912.8	1,951.9	1,989.3	2,024.7	2,067.6	2,118.9	2.5%
33 Henry	521.2	519.5	527.9	530.8	536.8	544.0	547.1	0.6%
34 Howard	937.2	918.8	921.1	918.5	936.2	946.8	958.6	1.2%
35 Huntington	430.0	434.3	426.3	433.4	440.7	445.5	452.0	1.5%
36 Jackson	475.3	471.2	480.4	486.7	496.2	506.7	512.9	1.2%
37 Jasper	390.9	386.4	388.5	389.3	395.4	399.2	405.0	1.5%
38 Jay	208.7	207.3	211.8	213.6	215.9	219.2	221.9	1.2%
39 Jefferson	369.1	362.2	359.1	363.6	364.6	366.6	366.3	-0.1%
40 Jennings	286.5	273.5	287.3	289.4	292.2	293.2	296.6	1.2%
41 Johnson	1,732.7	1,684.8	1,720.5	1,756.0	1,785.8	1,822.3	1,861.7	2.2%
42 Knox	376.2	367.0	364.6	359.3	364.8	366.4	369.4	0.8%
43 Kosciusko	899.3	866.0	882.4	895.6	913.7	928.2	945.1	1.8%
44 LaGrange	379.7	389.2	392.6	401.1	410.1	416.3	425.9	2.3%
45 Lake	5,745.0	5,688.5	5,547.0	5,569.0	5,585.1	5,605.1	5,666.3	1.1%
46 LaPorte	1,276.1	1,284.4	1,273.2	1,286.8	1,282.9	1,275.4	1,302.0	2.1%
47 Lawrence	533.2	514.8	523.2	526.9	532.8	540.9	552.4	2.1%
48 Madison	1,431.7	1,293.0	1,343.8	1,350.4	1,349.7	1,354.1	1,363.6	0.7%
49 Marion	9,424.5	7,813.0	8,047.5	8,153.7	8,326.4	8,476.9	8,611.5	1.6%
50 Marshall	544.7	492.5	523.0	528.1	536.1	540.8	550.7	1.8%
51 Martin	108.0	109.3	110.4	110.0	110.9	112.1	113.5	1.2%
52 Miami	344.5	328.6	334.6	335.4	338.3	336.7	344.8	2.4%
53 Monroe	1,253.0	1,219.4	1,230.7	1,249.3	1,272.0	1,291.0	1,300.9	0.8%

Table 15: Standard Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	455.1	454.9	457.8	459.2	463.4	459.2	470.2	2.4%
55 Morgan	845.4	852.1	860.5	865.6	877.1	889.6	903.3	1.5%
56 Newton	169.9	168.0	170.2	172.7	176.7	179.6	183.6	2.2%
57 Noble	528.3	533.2	535.7	546.4	554.8	562.2	571.6	1.7%
58 Ohio	72.1	73.6	74.2	74.2	74.1	74.3	75.8	2.1%
59 Orange	205.8	198.0	202.5	205.0	205.5	211.3	213.9	1.3%
60 Owen	238.9	237.6	243.6	245.3	248.7	251.7	258.7	2.8%
61 Parke	159.1	157.9	159.9	162.5	166.3	165.6	169.9	2.6%
62 Perry	202.8	201.4	203.0	202.8	203.2	203.9	206.4	1.2%
63 Pike	139.4	138.3	140.1	143.1	145.4	146.7	147.9	0.8%
64 Porter	2,073.0	2,069.2	2,090.1	2,106.7	2,125.8	2,150.5	2,178.9	1.3%
65 Posey	330.0	332.6	335.8	336.9	339.8	341.5	345.3	1.1%
66 Pulaski	149.7	148.7	148.4	147.5	151.5	153.1	154.2	0.7%
67 Putnam	399.6	396.1	395.8	396.1	398.2	401.7	407.4	1.4%
68 Randolph	257.1	260.8	265.8	268.6	272.7	276.5	280.9	1.6%
69 Ripley	327.5	341.8	346.5	348.7	349.9	354.4	358.7	1.2%
70 Rush	197.4	193.8	193.9	193.1	194.1	196.6	198.2	0.8%
71 St. Joseph	2,911.3	2,875.9	2,774.6	2,801.1	2,837.0	2,871.2	2,910.8	1.4%
72 Scott	248.4	242.2	238.0	240.1	239.3	241.4	242.8	0.6%
73 Shelby	491.0	500.3	502.1	505.8	509.9	514.8	519.6	0.9%
74 Spencer	242.9	243.0	246.9	247.9	253.8	255.9	262.2	2.5%
75 Starke	275.0	269.1	274.9	277.4	280.1	284.6	290.1	1.9%
76 Steuben	397.7	362.5	378.7	383.9	390.8	395.5	401.4	1.5%
77 Sullivan	188.6	187.8	187.8	187.8	188.3	189.9	193.2	1.7%
78 Switzerland	107.0	103.3	102.9	104.1	104.6	106.4	107.1	0.6%
79 Tippecanoe	1,539.9	1,487.4	1,524.8	1,544.6	1,570.3	1,592.8	1,619.1	1.7%
80 Tipton	213.6	207.0	204.0	209.1	205.2	208.2	211.2	1.5%
81 Union	81.5	81.0	80.6	79.5	82.3	83.1	83.8	0.9%
82 Vanderburgh	1,851.3	1,895.3	1,909.1	1,923.5	1,950.4	1,965.6	1,984.3	1.0%
83 Vermillion	170.2	164.2	159.8	160.2	162.8	164.5	166.5	1.2%
84 Vigo	1,033.8	1,031.6	1,027.6	1,031.8	1,042.9	1,046.6	1,056.0	0.9%
85 Wabash	375.8	376.7	380.3	380.7	383.9	384.8	389.5	1.2%
86 Warren	105.6	102.0	103.7	105.4	106.0	106.2	108.1	1.8%
87 Warrick	755.4	768.7	776.7	783.6	790.9	801.4	816.3	1.9%
88 Washington	278.6	288.5	302.2	313.4	310.9	319.0	316.1	-0.9%
89 Wayne	705.4	705.4	709.8	711.5	712.6	712.7	714.1	0.2%
90 Wells	333.9	343.3	346.7	349.1	352.5	355.5	358.1	0.7%
91 White	302.5	294.2	294.1	296.9	300.5	304.5	308.4	1.3%
92 Whitley	431.4	441.2	445.4	449.0	455.6	460.3	466.4	1.3%
Totals	72,277.6	70,031.5	70,699.2	71,356.9	72,306.8	73,245.4	74,401.4	1.6%
						Median		1.4%
						Maximum (Crawford)		4.9%
						Minimum (Washington)		-0.9%

Table 16

Supplemental Homestead Deduction

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. Additional 35% deduction in assessed value up to \$600,000 or an additional 25% deduction in assessed value over \$600,000.

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.

Comments: This deduction was first available in Pay 2009. In Pay 2019, the total amount statewide of the Supplemental Homestead Deduction increased by approximately 7.0% from the previous year.

Table 16: Supplemental Homestead Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	222.4	232.5	236.9	245.1	254.5	267.2	277.3	3.8%
2 Allen	2,840.5	2,838.5	2,943.8	3,061.2	3,243.4	3,462.0	3,845.9	11.1%
3 Bartholomew	704.8	757.8	770.2	792.3	822.7	853.3	882.9	3.5%
4 Benton	39.1	34.8	36.2	39.4	39.0	42.3	45.7	8.2%
5 Blackford	46.0	46.1	48.3	48.7	51.8	53.7	55.3	3.0%
6 Boone	1,055.4	1,082.9	1,171.4	1,274.1	1,358.6	1,455.3	1,555.7	6.9%
7 Brown	170.5	171.7	176.7	179.8	188.5	200.1	214.0	6.9%
8 Carroll	112.3	115.3	121.8	125.3	135.9	149.1	153.1	2.7%
9 Cass	135.0	131.9	139.6	143.1	150.1	160.9	169.2	5.2%
10 Clark	910.7	883.4	945.8	979.2	1,010.8	1,095.0	1,205.2	10.1%
11 Clay	119.8	119.5	126.4	129.9	132.7	133.2	135.0	1.3%
12 Clinton	163.2	161.7	168.3	174.1	187.0	195.8	199.8	2.0%
13 Crawford	35.4	34.3	34.5	34.6	35.2	36.8	41.8	13.6%
14 Daviess	158.0	160.2	170.8	179.5	193.7	207.1	218.4	5.5%
15 Dearborn	493.5	471.0	472.0	465.2	481.2	485.7	546.2	12.5%
16 Decatur	189.7	186.9	186.1	191.6	203.7	221.0	227.4	2.9%
17 DeKalb	291.4	298.2	297.7	314.6	341.8	361.2	385.7	6.8%
18 Delaware	527.2	539.4	555.0	564.5	576.0	588.3	621.5	5.7%
19 Dubois	361.8	366.3	379.6	387.5	399.1	410.0	436.3	6.4%
20 Elkhart	1,324.4	1,263.8	1,320.1	1,388.1	1,488.1	1,587.8	1,756.3	10.6%
21 Fayette	105.8	92.0	94.0	89.0	91.6	91.7	95.7	4.3%
22 Floyd	766.3	766.0	794.0	814.6	900.9	926.9	1,015.7	9.6%
23 Fountain	76.9	77.9	79.7	80.4	83.5	86.1	89.9	4.4%
24 Franklin	182.7	199.5	193.8	199.8	207.8	215.4	232.7	8.0%
25 Fulton	119.3	119.2	123.3	123.2	124.2	126.9	129.9	2.4%
26 Gibson	207.5	211.0	214.5	227.4	233.0	247.4	259.1	4.7%
27 Grant	296.1	299.1	303.0	301.8	311.3	318.8	327.6	2.8%
28 Greene	140.3	136.1	142.3	145.7	147.6	151.9	156.6	3.1%
29 Hamilton	5,472.5	5,549.1	5,864.1	6,241.0	6,603.7	6,957.0	7,537.5	8.3%
30 Hancock	810.9	837.6	857.4	895.0	927.2	981.9	1,058.2	7.8%
31 Harrison	297.5	302.3	315.7	324.9	342.9	361.6	389.9	7.8%
32 Hendricks	1,840.1	1,832.3	1,915.6	2,049.2	2,186.0	2,315.7	2,572.2	11.1%
33 Henry	238.4	233.9	247.3	250.6	259.0	268.7	273.7	1.8%
34 Howard	456.9	456.9	474.0	482.6	534.2	557.9	595.6	6.7%
35 Huntington	225.5	239.2	238.0	242.7	258.5	267.0	279.4	4.6%
36 Jackson	258.1	257.0	259.6	274.4	290.5	306.6	324.5	5.8%
37 Jasper	280.5	279.4	285.3	290.7	306.9	317.7	334.8	5.4%
38 Jay	72.8	71.9	75.5	76.9	79.9	84.0	88.8	5.7%
39 Jefferson	196.8	193.4	185.0	188.7	202.9	206.7	211.0	2.1%
40 Jennings	123.9	120.0	124.9	124.6	127.9	132.2	139.1	5.2%
41 Johnson	1,468.1	1,460.9	1,502.4	1,602.7	1,690.8	1,808.3	1,952.2	8.0%
42 Knox	180.5	174.8	183.4	178.9	189.0	194.2	199.6	2.8%
43 Kosciusko	720.4	700.7	726.9	755.5	803.9	839.7	903.9	7.7%
44 LaGrange	304.5	316.2	317.9	359.0	373.0	381.5	413.8	8.5%
45 Lake	4,880.1	4,846.6	4,882.1	4,992.1	5,083.5	5,337.4	5,605.8	5.0%
46 LaPorte	853.8	880.1	878.2	899.6	909.7	897.0	968.5	8.0%
47 Lawrence	258.9	251.1	258.7	266.3	273.6	281.8	303.7	7.8%
48 Madison	647.5	602.2	625.8	646.5	649.1	651.6	694.5	6.6%
49 Marion	6,869.3	5,996.6	6,373.7	6,598.9	6,952.0	7,426.1	7,976.3	7.4%
50 Marshall	357.6	322.4	338.5	340.3	353.6	363.9	392.6	7.9%
51 Martin	44.3	44.5	46.6	47.0	49.6	51.5	56.5	9.6%
52 Miami	145.6	141.2	142.6	142.0	145.7	146.2	161.3	10.3%
53 Monroe	1,265.6	1,255.7	1,290.4	1,344.4	1,399.4	1,476.6	1,559.0	5.6%

Table 16: Supplemental Homestead Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	227.1	240.3	256.2	258.8	268.1	278.9	305.9	9.7%
55 Morgan	660.7	672.0	672.7	689.1	710.1	745.4	796.5	6.9%
56 Newton	84.8	82.8	87.7	91.7	101.6	107.1	108.4	1.2%
57 Noble	297.7	318.5	319.3	337.1	358.8	375.5	398.5	6.1%
58 Ohio	43.1	41.9	41.9	42.0	42.4	42.4	45.5	7.1%
59 Orange	84.8	82.4	84.3	86.6	89.0	92.0	97.7	6.2%
60 Owen	103.2	104.7	110.2	112.1	116.3	119.8	131.8	10.0%
61 Parke	75.2	75.4	75.9	77.3	80.6	80.3	83.2	3.6%
62 Perry	83.0	82.1	84.5	85.2	86.4	87.0	91.2	4.8%
63 Pike	56.1	55.2	57.6	60.5	63.4	65.4	68.4	4.6%
64 Porter	2,176.7	2,173.0	2,318.3	2,411.9	2,527.5	2,643.6	2,729.5	3.3%
65 Posey	212.0	215.6	216.7	215.9	229.0	235.6	248.0	5.3%
66 Pulaski	66.2	65.8	66.6	64.7	72.1	75.3	77.3	2.7%
67 Putnam	237.5	240.4	236.9	238.1	237.8	244.4	253.3	3.6%
68 Randolph	88.6	89.6	94.1	96.5	101.1	106.0	111.6	5.3%
69 Ripley	218.7	234.5	231.8	235.1	236.4	239.6	252.6	5.4%
70 Rush	101.8	100.8	100.1	101.5	101.9	106.8	110.8	3.8%
71 St. Joseph	1,826.4	1,783.6	1,800.9	1,855.3	1,974.8	2,079.9	2,263.3	8.8%
72 Scott	107.2	103.6	104.8	110.4	110.3	116.6	120.1	3.0%
73 Shelby	312.6	324.3	324.9	332.2	335.1	346.8	369.2	6.5%
74 Spencer	125.6	127.5	134.7	135.1	144.7	145.3	154.0	6.0%
75 Starke	124.7	119.6	121.9	121.9	123.2	127.6	134.5	5.4%
76 Steuben	359.3	337.1	354.8	364.7	379.7	389.8	424.3	8.8%
77 Sullivan	64.1	63.6	63.9	65.7	67.3	68.5	71.9	4.9%
78 Switzerland	54.5	45.9	44.6	45.8	45.9	47.0	47.8	1.7%
79 Tippecanoe	1,142.7	1,147.5	1,222.9	1,282.8	1,365.6	1,427.4	1,506.9	5.6%
80 Tipton	116.5	114.9	113.2	117.3	115.8	122.9	133.0	8.2%
81 Union	36.9	35.2	35.9	36.3	38.6	40.7	42.4	4.3%
82 Vanderburgh	1,267.4	1,305.4	1,351.8	1,372.9	1,428.0	1,479.6	1,536.6	3.9%
83 Vermillion	66.7	63.5	63.8	64.9	66.8	68.1	69.4	2.0%
84 Vigo	529.3	542.1	539.7	561.3	590.6	611.3	644.5	5.4%
85 Wabash	169.4	173.2	181.0	181.4	188.5	192.0	200.9	4.6%
86 Warren	53.7	51.7	51.9	53.9	57.1	58.3	62.8	7.8%
87 Warrick	643.9	676.4	681.4	694.8	702.4	740.9	790.3	6.7%
88 Washington	127.0	127.4	136.2	141.9	139.7	151.5	146.8	-3.1%
89 Wayne	338.4	336.6	351.1	353.0	360.4	367.7	375.3	2.1%
90 Wells	185.1	196.8	201.0	210.9	228.0	245.4	259.1	5.6%
91 White	176.7	171.6	172.9	176.8	180.0	193.0	202.2	4.7%
92 Whitley	274.0	292.0	296.1	303.6	322.7	334.8	356.9	6.6%
Totals	52,985.4	52,177.8	54,059.6	56,101.4	58,773.7	61,744.1	66,094.5	7.0%
						Median		5.6%
						Maximum (Crawford)		13.6%
						Minimum (Washington)		-3.1%

Table 17

Mortgage Deduction

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 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.

Comments: The total amount statewide of the Mortgage Deduction had an average annual decrease of 0.8% since Pay 2013. However, the decrease from Pay 2018 to Pay 2019 was slightly smaller at only 0.1% statewide.

Table 17: Mortgage Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	18.1	18.0	18.1	17.8	17.9	17.7	17.1	-3.4%
2 Allen	221.6	220.2	218.6	219.9	220.9	222.7	224.7	0.9%
3 Bartholomew	39.9	40.3	40.5	39.9	40.2	40.5	40.4	-0.2%
4 Benton	4.7	4.7	4.6	4.6	4.5	4.5	4.5	0.2%
5 Blackford	6.6	6.6	6.7	6.7	6.7	6.8	6.6	-2.8%
6 Boone	41.0	41.7	41.4	41.9	41.9	41.4	41.2	-0.4%
7 Brown	9.8	9.6	9.4	9.3	9.8	9.9	10.0	0.7%
8 Carroll	10.8	10.6	10.5	10.5	10.7	10.8	11.2	3.6%
9 Cass	18.7	18.1	17.4	17.1	17.0	16.8	16.6	-1.0%
10 Clark	64.7	63.6	64.3	67.1	67.2	67.4	64.8	-3.9%
11 Clay	13.4	13.1	13.4	13.1	13.1	13.0	12.9	-0.8%
12 Clinton	17.8	17.3	16.8	16.7	16.3	16.2	16.0	-1.1%
13 Crawford	5.6	5.8	5.9	5.6	5.7	5.6	5.7	1.3%
14 Daviess	13.3	13.0	12.8	12.6	12.7	12.5	11.9	-4.4%
15 Dearborn	26.0	25.4	25.3	25.3	26.5	26.6	26.7	0.3%
16 Decatur	14.0	14.1	14.0	14.0	13.9	13.8	13.8	0.0%
17 DeKalb	22.3	22.1	22.6	22.9	23.3	23.3	23.1	-0.9%
18 Delaware	52.3	52.1	51.7	51.0	52.5	50.7	49.2	-3.1%
19 Dubois	21.0	20.6	20.5	20.6	20.4	20.6	20.9	1.9%
20 Elkhart	91.9	90.1	89.1	87.8	86.9	86.1	86.1	0.0%
21 Fayette	13.8	13.5	13.1	12.8	12.5	11.9	11.7	-1.7%
22 Floyd	36.0	36.6	36.8	37.3	37.8	38.2	39.2	2.6%
23 Fountain	7.7	8.0	8.0	8.0	8.0	8.1	8.4	3.3%
24 Franklin	10.8	11.3	10.9	11.3	11.4	11.7	11.5	-1.8%
25 Fulton	10.4	10.3	10.1	9.9	10.2	10.0	9.8	-1.8%
26 Gibson	17.7	15.7	15.6	16.3	16.6	16.8	17.1	1.8%
27 Grant	32.5	31.7	31.1	30.5	30.5	30.2	29.9	-1.0%
28 Greene	16.2	15.5	15.2	14.5	13.8	13.8	13.8	-0.3%
29 Hamilton	218.7	217.7	218.2	202.4	192.4	184.8	188.2	1.8%
30 Hancock	50.1	50.9	44.0	43.8	44.7	45.3	45.7	1.0%
31 Harrison	21.5	21.5	21.4	21.3	21.6	22.1	22.1	-0.1%
32 Hendricks	94.6	95.1	94.3	92.7	90.5	92.8	94.9	2.2%
33 Henry	24.6	23.4	22.4	22.2	22.0	21.8	21.8	-0.1%
34 Howard	53.6	52.4	50.4	50.0	49.9	49.6	48.6	-2.2%
35 Huntington	22.0	22.0	21.8	21.8	21.9	22.0	22.1	0.6%
36 Jackson	23.5	24.0	23.1	23.2	23.4	23.6	23.3	-1.3%
37 Jasper	16.4	16.2	16.1	16.1	16.4	16.6	16.8	1.1%
38 Jay	10.3	10.0	9.9	9.8	9.6	9.4	9.4	0.1%
39 Jefferson	18.9	18.5	18.2	17.6	17.5	17.3	16.4	-5.3%
40 Jennings	14.4	14.9	15.3	14.3	14.3	14.3	14.3	0.2%
41 Johnson	81.0	79.4	78.6	79.7	80.7	82.4	81.7	-0.8%
42 Knox	18.5	18.2	17.2	17.1	17.4	17.7	18.1	2.4%
43 Kosciusko	39.6	39.1	38.2	38.2	40.2	38.5	38.8	0.8%
44 LaGrange	17.1	15.9	16.5	17.3	17.7	18.0	18.3	2.0%
45 Lake	323.4	319.7	312.6	311.9	311.7	311.8	309.1	-0.9%
46 LaPorte	56.4	56.0	54.7	53.0	48.0	48.4	49.5	2.3%
47 Lawrence	26.9	26.2	25.8	25.5	25.4	25.3	25.5	0.9%
48 Madison	70.5	62.5	60.6	60.2	59.1	59.1	58.9	-0.2%
49 Marion	505.1	505.3	483.7	477.4	477.6	475.8	473.5	-0.5%
50 Marshall	27.6	27.9	28.0	28.1	28.3	28.2	28.2	0.1%
51 Martin	4.5	4.7	4.8	4.9	4.9	4.7	4.9	4.9%
52 Miami	17.2	16.9	16.4	16.2	16.1	15.6	15.5	-0.7%
53 Monroe	58.5	59.7	54.4	56.6	58.8	60.7	58.6	-3.5%

Table 17: Mortgage Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	23.1	23.2	23.2	23.3	23.0	22.6	23.0	1.8%
55 Morgan	37.2	36.5	35.7	35.3	35.5	35.6	35.8	0.3%
56 Newton	7.5	7.4	7.1	7.1	7.6	7.7	7.8	1.1%
57 Noble	22.5	22.5	22.8	23.0	23.2	23.9	24.2	1.4%
58 Ohio	3.3	3.3	3.4	3.4	3.3	3.3	3.3	1.8%
59 Orange	8.5	8.4	8.5	8.5	8.4	8.4	8.6	2.8%
60 Owen	12.0	12.1	11.9	11.3	11.8	11.9	12.0	0.7%
61 Parke	8.8	8.0	7.6	7.5	7.4	7.2	7.2	0.0%
62 Perry	10.3	10.2	10.2	10.1	10.0	9.9	9.9	-0.5%
63 Pike	6.3	6.2	6.1	6.3	6.2	6.2	5.8	-7.2%
64 Porter	107.6	108.6	110.0	110.9	112.0	113.2	114.7	1.3%
65 Posey	14.2	14.1	13.8	13.5	13.6	13.8	13.7	-0.5%
66 Pulaski	6.9	6.6	6.7	6.8	6.6	6.4	6.5	1.2%
67 Putnam	17.9	17.6	17.5	18.1	17.4	17.7	18.1	2.3%
68 Randolph	11.2	11.0	11.3	11.3	11.0	10.6	10.3	-2.2%
69 Ripley	17.3	17.0	17.2	17.1	17.0	16.9	16.8	-0.9%
70 Rush	8.7	8.2	7.8	7.6	7.5	7.5	7.6	1.0%
71 St. Joseph	145.5	140.0	135.4	132.2	127.3	126.5	124.2	-1.9%
72 Scott	11.6	11.7	11.3	11.2	11.3	11.2	10.9	-2.1%
73 Shelby	23.3	22.8	22.4	21.8	21.1	21.1	20.8	-1.2%
74 Spencer	10.1	10.1	10.5	10.9	10.9	10.8	10.7	-0.8%
75 Starke	11.9	12.0	11.9	12.1	12.1	12.1	12.1	-0.5%
76 Steuben	19.8	18.7	17.9	17.4	17.6	17.5	17.5	0.1%
77 Sullivan	10.9	10.7	10.6	10.4	10.0	10.1	9.9	-1.3%
78 Switzerland	5.1	5.1	5.0	5.1	5.2	5.0	5.0	-1.4%
79 Tippecanoe	71.7	71.2	70.7	71.0	71.9	72.4	72.7	0.4%
80 Tipton	10.0	10.0	9.1	9.1	9.3	9.4	9.6	2.4%
81 Union	4.0	4.0	4.1	3.9	3.9	3.9	3.9	-0.3%
82 Vanderburgh	91.4	88.5	85.9	86.6	87.3	88.0	88.5	0.6%
83 Vermillion	9.0	8.8	8.5	8.5	8.4	8.4	8.3	-1.8%
84 Vigo	50.9	50.2	49.1	48.4	47.4	46.9	46.0	-1.8%
85 Wabash	17.8	17.5	17.2	17.1	17.2	17.2	17.1	-0.8%
86 Warren	5.1	4.9	4.2	4.2	4.4	4.0	4.0	-0.7%
87 Warrick	38.7	39.1	39.7	40.5	40.5	41.1	41.9	1.7%
88 Washington	13.1	13.0	12.5	12.4	12.3	12.4	12.0	-3.0%
89 Wayne	33.1	32.8	32.1	31.8	31.7	31.5	31.5	0.1%
90 Wells	16.1	15.1	14.2	14.8	14.9	14.9	15.0	0.3%
91 White	12.3	11.9	11.7	11.5	10.9	11.5	11.7	2.2%
92 Whitley	20.4	20.2	20.2	19.6	19.9	19.8	20.0	0.9%
Totals	3,628.9	3,587.0	3,516.3	3,487.6	3,475.5	3,471.8	3,467.2	-0.1%
						Median		0.0%
						Maximum (Martin)		4.9%
						Minimum (Pike)		-7.2%

Table 18

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 (\$18,000 prior to 1/1/05);
2. a two family dwelling whose assessed value before rehabilitation does not exceed \$49,920 (\$24,000 prior to 1/1/05); or
3. a multi-unit dwelling whose assessed value per unit before rehabilitation does not exceed \$18,720 (\$9,000 prior to 1/1/05).

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 (\$9,000 prior to 1/1/05).

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 6-1.1-12-24

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 (\$60,000 prior to 1/1/05); 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 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.

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.

Note: The local designating body determines the length of the deduction; three, six, or ten years for areas designated before July 1, 2000 and one to ten years for areas designated after June 30, 2000.

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 before July 1, 2013, the amount of the deduction is the lesser of:

1. the assessed value of the improvement to the property after the rehabilitation or redevelopment;
2. \$74,880 (\$36,000 prior to 1/1/05) for a one family dwelling, \$106,080 (\$51,000 prior to 1/1/05) for a two family dwelling, \$156,000 (\$75,000 prior to 1/1/05) for a three unit multi-family dwelling, \$199,680 (\$96,000 prior to 1/1/05) for a four unit multi-family dwelling.

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.

Abatement Deduction for Vacant Buildings in an Entrepreneur and Enterprise District

Code: IC 6-1.1-46.2

Summary: The owner of a vacant building may apply for a deduction from the assessed value of the vacant building.

Note: “Vacant building” refers to a building zoned for commercial or industrial purposes and that has been unoccupied for at least one (1) year before the owner occupies the building.

Amount: The amount of the deduction is the product of:

1. the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner; and
2. the percentage determined for the assessment date by the entrepreneur and enterprise district.

Comments: From Pay 2013 to Pay 2014, the amount of these deductions statewide decreased; however, from Pay 2014 through Pay 2019, the deduction experienced a gradual increase in the total amount statewide. From Pay 2018 to Pay 2019, approximately 40% of all counties (37 of 92) reported increases in their real property rehabilitation deductions.

Table 18: Rehabilitation & Economic Revitalization Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	4.3	6.4	12.9	10.6	12.7	16.4	17.0	3.8%
2 Allen	188.7	201.7	195.7	226.7	262.0	398.2	475.5	19.4%
3 Bartholomew	44.2	33.0	33.0	22.9	34.4	63.4	68.7	8.4%
4 Benton	1.9	1.2	1.0	1.0	1.4	1.3	1.2	-9.1%
5 Blackford	3.3	4.5	3.9	4.1	2.8	2.9	3.1	8.5%
6 Boone	82.7	88.4	105.8	132.9	154.5	213.8	232.9	8.9%
7 Brown	-	-	-	0.5	-	1.6	1.6	0.0%
8 Carroll	0.5	0.2	0.2	0.2	4.9	0.9	4.7	427.5%
9 Cass	1.4	1.2	0.9	0.9	0.8	0.9	1.7	83.6%
10 Clark	21.3	21.7	18.0	19.6	22.8	21.4	20.2	-5.7%
11 Clay	1.9	2.2	1.9	1.5	2.1	1.9	1.5	-23.0%
12 Clinton	2.7	1.4	0.6	2.1	1.8	2.6	6.7	156.0%
13 Crawford	-	-	-	-	0.2	0.2	0.2	3.7%
14 Daviess	3.9	4.7	5.4	5.5	4.3	6.9	5.5	-20.1%
15 Dearborn	0.8	0.4	0.4	20.8	14.0	7.0	-	-100.0%
16 Decatur	51.3	41.9	38.9	29.7	22.2	15.9	8.9	-44.2%
17 DeKalb	7.1	12.0	14.5	10.4	11.6	9.5	7.7	-19.8%
18 Delaware	12.0	17.1	15.9	9.2	20.5	18.2	19.8	8.6%
19 Dubois	-	1.6	4.9	7.7	12.2	20.6	25.4	23.1%
20 Elkhart	12.8	21.6	19.7	30.7	30.0	40.1	44.6	11.1%
21 Fayette	3.1	1.8	1.4	1.8	2.6	3.1	2.3	-24.3%
22 Floyd	11.9	10.7	11.4	9.9	9.6	9.9	16.6	68.6%
23 Fountain	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0%
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	2.0	2.2	1.7	1.8	1.7	3.2	2.4	-24.5%
26 Gibson	3.7	8.7	6.5	9.3	6.4	5.3	4.0	-23.5%
27 Grant	47.7	42.5	31.8	45.3	42.3	32.6	36.4	11.6%
28 Greene	-	-	7.0	10.8	11.5	12.0	15.4	27.6%
29 Hamilton	128.0	140.7	107.8	102.0	91.7	76.0	97.0	27.5%
30 Hancock	68.0	57.4	67.4	56.5	100.5	112.0	101.7	-9.2%
31 Harrison	3.2	2.5	1.9	1.5	3.5	3.0	2.2	-24.0%
32 Hendricks	187.0	182.9	168.9	309.6	323.6	309.6	366.8	18.5%
33 Henry	3.9	4.6	3.9	2.7	2.9	54.5	57.8	6.0%
34 Howard	1.7	3.8	13.0	14.1	12.4	6.0	4.6	-23.0%
35 Huntington	5.1	6.5	5.1	3.6	3.4	7.2	6.9	-3.7%
36 Jackson	15.2	14.3	26.0	23.9	20.5	25.8	22.1	-14.7%
37 Jasper	18.8	14.7	20.3	16.4	11.8	11.4	8.4	-26.5%
38 Jay	5.4	5.9	4.6	4.5	6.0	12.1	9.0	-25.2%
39 Jefferson	5.3	4.3	3.2	2.2	1.1	4.0	3.7	-6.8%
40 Jennings	7.0	5.0	3.2	2.0	1.0	0.4	18.7	4852.5%
41 Johnson	81.2	84.2	76.2	88.6	103.0	74.8	75.3	0.7%
42 Knox	39.7	34.1	48.6	36.3	41.0	32.7	28.7	-12.2%
43 Kosciusko	12.6	12.5	7.7	6.5	8.2	14.4	15.2	5.4%
44 LaGrange	3.2	7.5	6.8	8.4	10.1	15.9	15.7	-1.3%
45 Lake	95.7	85.7	79.2	92.5	96.1	104.6	127.3	21.7%
46 LaPorte	19.1	19.1	10.8	10.9	7.9	17.3	20.4	17.8%
47 Lawrence	3.2	2.1	1.7	1.5	3.2	2.5	4.4	75.4%
48 Madison	37.6	28.8	27.1	24.7	20.0	23.2	45.1	94.2%
49 Marion	174.5	115.2	124.6	124.9	236.7	175.9	279.6	58.9%
50 Marshall	5.1	3.5	4.5	8.9	9.2	6.9	15.9	132.1%
51 Martin	7.2	6.2	5.3	4.8	4.8	4.0	2.8	-31.4%
52 Miami	1.5	3.1	2.5	2.9	2.7	2.6	2.5	-7.0%
53 Monroe	39.7	25.6	18.9	9.0	15.1	12.1	19.6	61.1%
54 Montgomery	4.2	2.9	8.4	18.9	20.8	18.8	21.0	11.7%
55 Morgan	8.2	12.5	19.9	21.1	17.4	33.6	32.0	-4.8%
56 Newton	6.1	4.7	3.7	2.4	1.6	0.7	0.5	-38.1%

Table 18: Rehabilitation & Economic Revitalization Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
57 Noble	18.8	17.7	10.5	9.3	7.8	8.3	9.4	13.6%
58 Ohio	0.3	0.3	0.2	0.2	0.1	0.1	0.1	-33.3%
59 Orange	34.9	27.9	21.2	15.4	15.7	10.7	10.1	-5.6%
60 Owen	4.4	3.5	11.8	11.6	10.6	9.3	3.6	-61.0%
61 Parke	0.7	0.7	-	-	-	-	0.9	-
62 Perry	3.2	3.2	2.6	2.1	7.7	6.5	5.8	-10.7%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	42.6	53.7	145.4	119.1	113.5	93.6	80.3	-14.2%
65 Posey	7.4	1.9	8.2	4.6	3.1	2.9	2.3	-22.6%
66 Pulaski	0.7	0.5	0.9	0.9	2.3	2.3	1.6	-29.4%
67 Putnam	10.5	15.3	12.7	9.3	7.0	13.2	11.6	-12.2%
68 Randolph	15.8	11.2	6.5	6.0	4.3	3.2	2.2	-30.1%
69 Ripley	2.6	7.4	5.5	5.4	4.4	4.2	3.5	-17.2%
70 Rush	1.3	0.7	1.2	0.3	0.2	0.2	0.3	79.6%
71 St. Joseph	77.5	53.4	67.7	61.8	73.4	89.0	99.4	11.7%
72 Scott	2.5	2.3	1.6	9.2	13.1	11.5	9.9	-13.9%
73 Shelby	21.2	14.2	15.5	19.1	17.5	17.6	29.6	68.5%
74 Spencer	1.5	1.9	1.5	1.4	7.9	7.7	2.5	-68.1%
75 Starke	6.1	4.2	7.6	5.8	3.9	4.3	4.1	-4.3%
76 Steuben	5.2	6.2	4.1	2.6	2.3	11.6	11.3	-2.1%
77 Sullivan	6.4	4.9	3.9	3.0	2.0	1.0	0.5	-50.0%
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	39.4	51.1	45.4	40.4	64.0	66.2	73.6	11.1%
80 Tipton	0.6	2.3	4.5	5.2	4.6	3.7	2.8	-23.1%
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	51.1	39.7	28.3	25.4	19.2	24.0	23.1	-3.7%
83 Vermillion	10.0	8.5	12.3	9.5	8.0	9.5	8.4	-10.7%
84 Vigo	38.6	36.8	29.4	33.5	38.3	32.7	26.0	-20.6%
85 Wabash	2.6	2.0	3.7	2.9	2.6	1.9	3.1	67.8%
86 Warren	1.7	0.8	0.5	0.9	1.9	3.6	3.5	-3.8%
87 Warrick	7.0	16.0	15.5	14.9	11.8	9.6	7.7	-19.4%
88 Washington	3.9	3.1	3.4	4.7	4.0	3.1	2.3	-26.2%
89 Wayne	15.1	16.5	11.5	16.9	22.3	18.2	3.8	-79.3%
90 Wells	18.1	14.6	11.5	7.6	11.1	10.2	9.7	-5.3%
91 White	2.5	2.3	2.7	2.1	2.8	4.1	3.6	-12.3%
92 Whitley	25.4	22.1	20.8	19.1	15.7	13.3	12.3	-7.1%
Totals	1,976.4	1,864.5	1,922.8	2,087.9	2,368.4	2,569.4	2,897.7	12.8%
						Median		-4.8%
						Maximum (Jennings)		4852.5%
						Minimum (Dearborn)		-100.0%

Table 19 Over 65 Deduction

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. the combined adjusted gross income of the individual and the individual's spouse or the individual and all other individuals with whom the individual shares ownership as joint tenants or tenants in common does not exceed \$25,000;
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 \$182,430 (\$144,000 prior to 3/1/07); 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. \$12,480 (\$6,000 prior to Pay 2005).

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.

Comments: The statewide total of the Over 65 deduction has experienced an average annual decrease of 3.1% from Pay 2013 through Pay 2019. For Pay 2018 to Pay 2019, this decrease was even greater at 3.9%.

Table 19: Over 65 Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	8.8	8.9	9.9	9.5	9.0	8.6	8.5	-1.6%
2 Allen	83.3	80.8	78.4	76.8	76.4	74.1	72.9	-1.6%
3 Bartholomew	20.0	19.5	19.3	19.1	19.0	18.3	17.9	-2.3%
4 Benton	2.7	2.4	2.3	2.3	2.2	2.2	2.1	-4.9%
5 Blackford	6.2	6.2	6.0	5.8	5.9	6.0	5.9	-1.9%
6 Boone	7.6	7.8	7.4	7.3	7.1	6.7	6.2	-7.3%
7 Brown	3.4	3.2	3.1	3.0	2.8	2.6	2.5	-4.3%
8 Carroll	5.3	5.1	5.2	4.8	4.6	4.3	3.9	-9.2%
9 Cass	13.1	12.5	11.8	11.4	10.8	10.3	9.9	-4.4%
10 Clark	26.6	25.9	25.2	25.4	24.9	25.4	25.5	0.3%
11 Clay	7.0	6.9	6.9	6.4	6.4	6.3	6.0	-4.8%
12 Clinton	10.6	10.1	9.8	9.5	9.0	8.7	8.3	-3.7%
13 Crawford	4.3	4.3	4.5	4.6	4.6	4.5	4.6	1.1%
14 Daviess	8.2	7.8	7.6	7.3	7.3	7.0	6.5	-6.7%
15 Dearborn	10.5	10.0	9.7	9.4	9.3	8.9	8.4	-5.6%
16 Decatur	7.8	7.5	7.3	8.1	7.6	7.3	6.9	-5.6%
17 DeKalb	11.3	10.8	11.0	10.6	10.8	10.6	10.5	-0.9%
18 Delaware	37.6	37.3	36.8	36.9	36.1	36.0	35.5	-1.3%
19 Dubois	9.8	9.3	8.9	8.5	8.3	8.0	7.6	-5.8%
20 Elkhart	38.4	36.9	36.4	34.9	33.3	31.6	29.6	-6.2%
21 Fayette	10.9	10.8	10.5	10.2	10.0	9.8	9.8	-0.7%
22 Floyd	14.2	13.6	12.7	12.3	12.1	11.7	11.5	-1.4%
23 Fountain	8.2	8.2	8.0	8.0	7.9	7.9	7.6	-4.4%
24 Franklin	6.8	6.9	6.7	6.4	6.3	6.0	5.6	-6.0%
25 Fulton	6.2	5.9	5.6	5.3	4.8	4.5	4.4	-3.5%
26 Gibson	10.8	10.2	9.9	10.0	9.9	9.4	9.2	-2.8%
27 Grant	22.4	21.7	21.2	20.3	19.4	18.7	18.2	-2.9%
28 Greene	14.3	14.5	14.2	13.9	13.4	12.8	12.5	-2.8%
29 Hamilton	18.6	17.6	15.7	15.7	16.2	15.1	15.2	0.7%
30 Hancock	13.1	13.0	13.1	12.6	11.8	10.7	9.6	-10.2%
31 Harrison	9.5	9.1	8.6	8.5	8.3	8.3	8.0	-3.8%
32 Hendricks	19.3	17.5	17.3	17.1	17.0	16.4	14.8	-9.9%
33 Henry	17.7	17.2	17.3	18.2	14.6	15.0	13.4	-10.7%
34 Howard	24.8	24.2	23.5	22.6	21.7	20.7	20.9	0.6%
35 Huntington	11.1	10.9	10.4	9.8	9.6	9.2	8.6	-6.3%
36 Jackson	16.0	15.7	15.6	15.3	14.9	14.3	13.5	-5.5%
37 Jasper	6.4	6.3	6.1	5.8	5.5	5.5	5.2	-5.2%
38 Jay	9.8	9.8	9.4	9.3	9.3	9.1	9.0	-1.7%
39 Jefferson	10.6	10.0	9.7	9.6	9.3	9.0	8.1	-9.5%
40 Jennings	9.8	9.9	9.9	9.7	9.4	9.0	8.4	-6.4%
41 Johnson	24.5	24.8	24.9	24.9	24.3	23.6	23.2	-2.0%
42 Knox	13.0	12.4	11.8	11.6	11.3	11.1	10.5	-5.9%
43 Kosciusko	16.4	15.3	15.1	14.9	13.8	13.1	13.0	-0.3%
44 LaGrange	4.9	4.8	4.8	4.7	4.4	4.3	4.1	-5.7%
45 Lake	139.3	136.8	133.4	128.5	124.2	116.3	111.0	-4.6%
46 LaPorte	36.2	36.2	34.7	33.9	32.5	30.9	30.0	-3.0%
47 Lawrence	21.5	19.9	19.6	19.1	18.3	18.2	17.7	-2.7%
48 Madison	45.8	42.4	42.5	40.9	39.3	39.2	37.9	-3.1%
49 Marion	165.7	164.7	152.6	143.8	139.4	131.6	124.4	-5.5%
50 Marshall	12.9	12.9	12.7	12.4	12.1	11.6	11.1	-4.4%
51 Martin	3.9	3.7	3.5	3.3	3.2	3.1	2.9	-6.6%
52 Miami	7.4	6.9	7.1	6.9	6.8	6.5	6.1	-5.0%
53 Monroe	21.2	20.6	19.9	19.2	18.5	17.6	16.4	-6.8%

Table 19: Over 65 Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	16.5	15.9	15.3	14.5	13.8	13.1	12.6	-3.8%
55 Morgan	14.6	14.3	13.9	13.5	13.5	13.1	12.9	-2.1%
56 Newton	4.3	4.3	4.0	4.0	3.9	3.9	3.8	-2.3%
57 Noble	14.7	14.5	14.3	14.3	14.3	14.2	13.8	-2.7%
58 Ohio	1.7	1.6	1.6	1.5	1.5	1.4	1.4	-2.0%
59 Orange	6.5	6.4	6.5	6.5	6.2	6.4	6.2	-2.8%
60 Owen	6.6	6.6	6.5	5.7	5.8	5.6	5.3	-5.5%
61 Parke	5.2	5.2	5.0	4.8	4.7	4.4	4.4	-0.4%
62 Perry	7.9	7.8	7.6	7.4	7.1	7.1	6.6	-7.6%
63 Pike	4.7	4.4	4.2	4.2	4.2	4.1	3.9	-5.1%
64 Porter	25.4	24.8	24.2	22.9	21.4	20.2	19.3	-4.3%
65 Posey	5.6	5.6	5.4	5.1	5.0	4.6	4.6	-0.6%
66 Pulaski	4.0	3.9	3.6	3.5	3.3	3.2	3.0	-7.4%
67 Putnam	7.9	8.0	7.8	7.5	7.9	8.2	8.4	2.2%
68 Randolph	11.0	10.6	10.3	10.3	10.2	10.1	10.0	-1.2%
69 Ripley	7.0	7.0	6.9	6.6	6.4	6.1	5.9	-4.1%
70 Rush	6.0	5.9	5.6	5.2	5.0	4.9	4.7	-3.6%
71 St. Joseph	70.8	70.5	66.7	65.2	63.9	62.1	59.0	-5.0%
72 Scott	9.8	9.5	9.4	9.0	8.9	8.9	8.6	-3.3%
73 Shelby	11.1	11.0	10.7	10.4	9.8	9.3	8.7	-6.9%
74 Spencer	4.7	4.6	4.8	5.0	4.9	4.7	4.6	-1.4%
75 Starke	9.0	9.2	9.2	9.2	9.1	9.0	8.8	-2.9%
76 Steuben	8.1	7.8	7.5	7.1	6.8	6.5	6.1	-6.2%
77 Sullivan	6.7	6.5	5.4	5.6	5.7	5.7	5.9	2.7%
78 Switzerland	3.0	3.1	3.1	2.9	2.8	2.7	2.7	-1.9%
79 Tippecanoe	15.2	15.5	14.8	14.2	13.6	12.9	12.3	-4.7%
80 Tipton	4.3	4.1	4.0	4.3	4.1	4.0	4.0	-0.4%
81 Union	2.0	2.0	2.0	2.0	1.9	1.8	1.8	-0.8%
82 Vanderburgh	42.5	42.8	42.1	41.0	40.4	39.0	37.4	-4.1%
83 Vermillion	7.9	7.6	7.2	7.1	7.0	6.8	6.7	-2.4%
84 Vigo	31.6	30.3	29.1	28.7	28.3	27.9	27.1	-3.0%
85 Wabash	12.1	11.4	10.8	10.4	9.9	9.6	9.7	0.9%
86 Warren	2.8	2.9	3.0	2.9	2.8	2.8	2.6	-6.8%
87 Warrick	9.4	9.4	9.4	9.2	8.7	8.4	7.6	-8.9%
88 Washington	10.5	10.6	11.0	10.9	10.6	10.5	10.0	-4.3%
89 Wayne	26.1	25.8	25.6	25.2	25.0	24.2	23.4	-3.0%
90 Wells	7.2	6.5	5.9	5.9	5.5	5.3	4.7	-12.7%
91 White	7.4	7.2	6.9	6.6	6.1	5.6	5.4	-5.0%
92 Whitley	11.9	11.6	11.5	9.6	9.3	8.9	8.2	-8.5%
Totals	1,559.1	1,524.1	1,479.1	1,436.1	1,394.6	1,345.0	1,292.4	-3.9%
						Median		-3.9%
						Maximum (Sullivan)		2.7%
						Minimum (Wells)		-12.7%

Table 20

Veteran Deductions

Real Property

This table combines the following deductions:

Partially Disabled Veteran's 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 (\$12,000 prior to Pay 2005)

Totally Disabled Veteran's 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 \$175,000 (\$143,160 prior to 1/1/17); 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: \$12,480 (\$6,000 prior to Pay 2005)

Surviving Spouse of World War I Veteran's 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 (\$9,000 prior to Pay 2005)

World War I Veteran's Deduction

Code: IC 6-1.1-12-17.4 and IC 6-1.1-12-17.5

Summary: A World War I veteran who is a resident of Indiana may obtain a deduction from the assessed value of real property or personal property mobile or manufactured home the individual owns or is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the property is the veteran's principal residence;
2. the assessed value of the property does not exceed \$206,500 (\$163,000 prior to 3/1/07);
3. the veteran owns the property for at least one year before claiming the deduction; and
4. the veteran does not receive the over 65 deduction.

Amount: \$18,720 (\$9,000 prior to Pay 2005)

Homestead Veteran's Deduction

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.

Comments: Statewide, the amount of the Veterans' deductions increased from Pay 2018 to Pay 2019 by roughly 4.5%. Nearly 91% of counties (84 out of 92) saw increases in their total amounts of Veteran's deductions during this time period. The World War I Veteran's Deduction is no longer available for an assessment date starting on January 1, 2016.

Table 20: Real Property Veteran Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	3.1	3.2	3.5	3.8	4.8	5.0	5.6	10.5%
2 Allen	56.7	61.1	63.6	67.8	71.3	77.8	82.4	6.0%
3 Bartholomew	13.4	15.1	16.3	17.8	18.9	20.6	21.4	3.8%
4 Benton	1.2	1.1	1.1	1.0	1.0	1.0	1.0	-3.9%
5 Blackford	3.9	3.9	4.3	4.9	5.3	5.7	5.8	2.5%
6 Boone	8.4	8.7	8.7	9.6	10.2	10.6	10.9	2.9%
7 Brown	6.5	7.1	7.4	8.0	8.5	9.6	10.0	4.6%
8 Carroll	4.5	4.5	4.7	5.1	5.3	5.6	5.7	1.7%
9 Cass	9.9	10.5	11.5	12.0	12.5	13.4	14.0	4.1%
10 Clark	30.3	31.5	33.1	36.9	39.5	42.8	46.7	9.0%
11 Clay	6.4	6.7	7.3	7.6	7.8	7.5	7.7	1.7%
12 Clinton	5.1	5.4	5.3	5.5	5.6	5.7	6.1	7.2%
13 Crawford	3.3	3.5	3.9	4.0	3.8	4.3	4.4	3.6%
14 Daviess	6.5	6.9	7.3	7.4	7.8	8.3	8.8	5.7%
15 Dearborn	12.4	13.0	13.8	14.3	14.6	15.1	16.1	6.3%
16 Decatur	3.6	3.8	3.9	4.2	4.3	4.3	4.3	0.3%
17 DeKalb	11.0	11.4	12.3	12.7	13.2	14.0	14.3	2.1%
18 Delaware	21.0	22.9	23.3	24.1	25.5	27.0	28.6	6.1%
19 Dubois	7.0	7.2	7.6	7.7	8.2	9.1	9.8	7.8%
20 Elkhart	30.2	31.1	32.5	33.7	33.9	35.0	35.2	0.4%
21 Fayette	4.4	4.5	4.8	5.1	5.5	5.7	5.9	4.0%
22 Floyd	20.2	22.1	23.4	24.4	25.9	26.5	27.9	5.2%
23 Fountain	2.8	3.2	3.2	3.3	3.6	3.8	3.9	2.4%
24 Franklin	3.9	4.2	4.7	5.0	5.0	5.4	5.7	5.1%
25 Fulton	4.9	5.3	5.6	6.0	6.7	7.9	8.5	6.7%
26 Gibson	8.2	8.3	8.7	9.0	9.1	9.3	9.7	4.5%
27 Grant	30.4	32.0	32.5	33.5	33.7	35.8	36.2	1.3%
28 Greene	11.0	11.9	12.5	13.5	13.9	14.2	14.5	1.5%
29 Hamilton	35.1	37.4	40.7	44.2	48.4	54.3	58.8	8.3%
30 Hancock	21.0	22.6	23.9	25.0	27.5	27.6	28.3	2.5%
31 Harrison	12.0	12.9	13.6	14.3	14.8	15.9	16.4	3.1%
32 Hendricks	36.5	39.7	44.0	49.8	51.4	54.8	59.2	8.0%
33 Henry	9.4	9.6	10.5	11.5	12.3	13.9	14.7	6.4%
34 Howard	28.2	31.0	33.2	35.8	36.9	40.3	43.8	8.8%
35 Huntington	10.7	11.1	11.5	12.3	13.1	14.1	15.0	6.3%
36 Jackson	7.7	8.0	8.0	8.3	8.4	8.3	8.1	-3.1%
37 Jasper	5.3	5.4	5.4	5.9	5.7	6.6	6.9	4.4%
38 Jay	3.1	3.2	3.3	3.8	4.6	5.9	6.9	17.3%
39 Jefferson	11.1	11.0	11.0	11.7	12.0	12.3	11.9	-3.8%
40 Jennings	5.7	6.4	6.7	6.8	7.4	7.5	7.5	0.3%
41 Johnson	29.5	31.5	33.6	37.1	39.2	43.1	46.3	7.2%
42 Knox	10.7	10.6	10.9	11.6	11.6	12.5	12.5	-0.2%
43 Kosciusko	11.8	13.0	13.9	14.3	15.5	17.0	17.7	3.8%
44 LaGrange	4.8	5.1	5.5	5.8	5.8	6.1	6.3	3.3%
45 Lake	58.4	59.9	62.2	64.6	66.1	71.0	73.6	3.7%
46 LaPorte	19.9	20.6	21.0	22.4	23.2	23.2	24.8	7.0%
47 Lawrence	12.0	11.8	12.6	14.0	15.2	16.9	18.4	8.8%
48 Madison	31.6	33.5	36.0	37.1	37.8	40.6	41.5	2.2%
49 Marion	151.2	158.3	155.2	158.7	163.0	170.4	172.8	1.4%
50 Marshall	9.0	10.3	10.9	10.8	11.3	12.3	12.7	3.4%
51 Martin	3.8	3.9	3.9	3.9	4.0	3.9	4.0	3.2%
52 Miami	25.8	27.6	28.2	28.2	29.5	28.9	29.8	3.1%

Table 20: Real Property Veteran Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
53 Monroe	27.2	28.5	28.2	25.3	26.3	27.2	27.6	1.4%
54 Montgomery	5.0	5.2	5.7	5.7	5.9	6.3	6.4	1.1%
55 Morgan	16.3	17.6	18.5	20.6	22.5	24.7	26.0	5.4%
56 Newton	2.4	2.4	2.5	2.6	2.9	3.1	3.3	6.4%
57 Noble	11.5	12.9	13.7	14.7	15.9	16.8	17.9	6.2%
58 Ohio	1.3	1.3	1.4	1.5	1.6	1.6	1.8	7.6%
59 Orange	4.2	4.9	5.4	5.8	6.1	6.4	6.8	6.1%
60 Owen	5.8	6.7	7.3	7.1	7.8	8.5	8.6	1.6%
61 Parke	3.5	4.0	4.7	5.1	5.5	5.8	6.0	2.7%
62 Perry	5.1	5.4	5.3	5.2	5.3	5.5	6.0	8.2%
63 Pike	3.1	3.2	3.2	3.4	3.6	3.3	3.4	2.4%
64 Porter	24.4	26.0	27.2	28.8	30.0	32.1	34.6	7.9%
65 Posey	6.2	6.3	6.5	6.9	7.2	7.5	7.7	3.8%
66 Pulaski	2.5	2.6	3.0	3.0	3.2	3.2	3.3	3.6%
67 Putnam	9.1	9.6	10.0	10.8	11.0	11.5	11.9	3.9%
68 Randolph	4.0	4.2	4.4	4.6	5.0	5.2	5.2	0.0%
69 Ripley	5.2	5.7	6.1	6.6	7.1	7.4	8.1	9.7%
70 Rush	2.2	2.5	2.4	2.7	2.5	2.9	3.1	5.1%
71 St. Joseph	39.1	41.9	45.1	47.8	48.8	51.3	54.2	5.5%
72 Scott	6.1	6.3	6.7	6.9	7.1	7.1	7.2	0.8%
73 Shelby	9.0	9.4	9.6	10.1	9.9	11.8	12.1	1.8%
74 Spencer	5.4	5.7	6.1	6.2	6.2	6.5	6.8	4.4%
75 Starke	3.8	4.3	4.6	4.8	5.1	5.8	6.1	5.5%
76 Steuben	7.1	7.2	7.7	7.9	8.3	9.2	10.1	10.6%
77 Sullivan	5.4	5.6	6.0	6.3	6.3	2.3	3.0	30.6%
78 Switzerland	2.1	2.1	2.2	2.3	2.4	2.7	2.9	5.9%
79 Tippecanoe	16.2	16.6	16.8	17.8	18.7	19.4	20.8	7.3%
80 Tipton	5.1	5.3	5.9	6.2	6.7	7.4	7.7	4.4%
81 Union	1.6	1.6	1.7	1.8	1.9	2.1	2.0	-2.5%
82 Vanderburgh	33.8	34.5	34.7	35.6	36.8	38.7	39.4	2.0%
83 Vermillion	4.1	4.2	4.2	4.4	4.4	4.4	4.4	-0.6%
84 Vigo	21.8	21.9	22.5	23.1	24.7	25.5	26.8	5.1%
85 Wabash	9.7	10.3	11.2	11.8	12.6	13.2	14.0	6.6%
86 Warren	1.6	1.6	1.6	1.7	1.9	2.0	2.1	5.6%
87 Warrick	13.0	13.6	14.5	15.0	16.1	17.6	18.7	6.4%
88 Washington	7.2	7.6	8.2	8.8	8.9	9.0	8.8	-2.9%
89 Wayne	13.1	13.5	14.1	14.2	14.5	15.3	15.7	2.8%
90 Wells	6.6	7.0	6.9	7.8	8.3	8.9	9.4	5.4%
91 White	5.3	5.4	5.7	6.1	6.4	7.2	7.4	2.6%
92 Whitley	9.0	10.3	11.2	10.2	10.7	11.4	11.9	4.4%
Totals	1,249.6	1,319.7	1,375.6	1,442.9	1,506.8	1,596.3	1,667.8	4.5%
						Median		4.2%
						Maximum (Sullivan)		30.6%
						Minimum (Benton)		-3.9%

Table 21

Blind or Disabled Deduction

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 (\$6,000 prior to Pay 2005)

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.

Comments: The sum of the Blind or Disabled Deductions has increased over the past seven years by an average 0.2% per year. In Pay 2019, however, the deduction amount actually decreased by approximately 0.2% from the previous year.

Table 21: Blind and/or Disabled Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	3.8	3.7	3.7	3.6	3.8	3.6	3.6	-1.1%
2 Allen	14.1	14.2	14.2	14.7	15.5	15.9	16.4	3.1%
3 Bartholomew	4.7	4.9	4.9	5.0	5.2	5.4	5.5	2.5%
4 Benton	0.7	0.7	0.8	0.8	0.8	0.8	0.8	-2.4%
5 Blackford	2.5	2.5	2.7	2.8	3.0	3.0	3.2	4.1%
6 Boone	2.4	2.4	2.5	2.5	2.5	2.6	2.6	-0.7%
7 Brown	1.3	1.3	1.3	1.2	1.3	1.4	1.4	-1.6%
8 Carroll	1.4	1.4	1.5	1.5	1.5	1.5	1.4	-2.5%
9 Cass	2.8	2.8	2.9	3.0	3.1	3.2	3.3	4.3%
10 Clark	18.3	18.6	18.8	19.6	19.4	19.7	19.7	0.3%
11 Clay	2.7	2.6	2.8	2.7	2.7	2.6	2.6	-1.4%
12 Clinton	2.6	2.5	2.4	2.4	2.4	2.5	2.5	1.1%
13 Crawford	2.8	2.8	2.9	2.9	2.9	2.9	3.0	1.4%
14 Daviess	3.7	3.7	3.8	3.7	3.7	3.6	3.7	1.9%
15 Dearborn	5.1	4.9	4.9	4.6	4.4	4.3	4.3	-1.8%
16 Decatur	2.7	2.6	2.5	2.8	2.5	2.3	2.3	-1.0%
17 DeKalb	1.8	2.1	2.4	2.5	2.6	2.7	2.9	7.9%
18 Delaware	16.5	16.9	17.4	17.5	17.5	17.4	17.5	0.7%
19 Dubois	2.3	2.2	2.4	2.3	2.3	2.3	2.3	0.3%
20 Elkhart	12.5	12.4	12.3	11.6	11.5	11.5	11.1	-3.5%
21 Fayette	4.1	3.9	4.0	3.9	3.9	4.0	4.1	3.3%
22 Floyd	9.5	9.3	9.3	9.0	9.4	8.9	8.6	-3.3%
23 Fountain	1.7	1.9	1.9	2.0	2.0	2.0	2.1	4.7%
24 Franklin	2.9	3.0	3.2	3.2	3.2	3.2	3.2	-1.3%
25 Fulton	2.2	2.1	2.2	2.2	2.2	2.2	2.2	-2.8%
26 Gibson	5.2	5.0	5.3	5.6	5.7	5.8	5.8	0.4%
27 Grant	6.8	6.8	7.2	7.6	7.7	7.8	8.1	4.0%
28 Greene	6.1	6.2	6.3	6.4	6.3	6.5	6.5	-0.2%
29 Hamilton	6.9	6.7	6.5	6.6	6.8	6.6	6.7	1.0%
30 Hancock	3.3	3.4	3.3	3.1	3.1	3.1	3.2	3.1%
31 Harrison	6.7	6.7	6.9	7.0	7.1	7.3	7.3	0.0%
32 Hendricks	7.6	7.0	7.2	7.0	6.9	6.9	6.6	-4.0%
33 Henry	6.2	6.3	6.5	4.7	4.2	4.2	4.3	1.1%
34 Howard	8.6	8.7	8.9	9.1	9.4	9.7	10.2	5.4%
35 Huntington	5.2	5.3	5.3	5.3	5.2	5.3	5.3	0.3%
36 Jackson	4.5	4.7	5.0	5.1	5.3	5.2	5.1	-2.8%
37 Jasper	4.2	4.3	4.3	4.1	4.0	3.8	3.7	-2.3%
38 Jay	3.8	3.7	3.8	4.0	4.1	4.1	4.0	-1.6%
39 Jefferson	5.5	5.2	5.2	5.1	5.1	5.1	5.0	-2.2%
40 Jennings	5.5	5.8	6.2	6.1	6.1	6.0	5.7	-4.2%
41 Johnson	6.9	7.6	7.8	8.6	8.9	9.4	9.6	2.2%
42 Knox	5.3	5.2	5.3	5.4	5.4	5.0	5.2	3.2%
43 Kosciusko	5.7	5.8	6.0	5.9	5.8	5.8	5.8	0.3%
44 LaGrange	2.1	1.9	2.0	1.9	1.8	1.6	1.5	-9.0%
45 Lake	75.8	75.1	72.7	70.5	68.7	66.2	64.2	-3.1%
46 LaPorte	12.0	12.5	13.4	13.7	13.7	13.9	14.4	3.5%
47 Lawrence	8.8	8.8	8.6	8.0	8.0	8.1	8.3	3.0%
48 Madison	18.0	16.7	17.1	17.2	17.1	17.4	17.5	0.4%
49 Marion	44.4	44.5	41.9	41.2	41.0	40.2	38.9	-3.2%
50 Marshall	5.4	5.7	5.8	6.0	6.0	6.1	5.9	-2.5%
51 Martin	1.7	1.8	1.8	1.8	1.8	1.8	1.8	2.4%
52 Miami	2.8	2.8	2.9	3.0	3.1	3.1	3.2	0.6%
53 Monroe	7.2	7.3	7.3	7.3	7.2	7.0	6.7	-4.4%

Table 21: Blind and/or Disabled Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	3.2	3.0	2.9	2.8	2.8	2.8	2.8	1.3%
55 Morgan	6.3	6.6	7.0	7.4	7.8	8.4	8.5	1.9%
56 Newton	2.0	1.9	2.1	2.0	2.1	2.2	2.2	0.9%
57 Noble	6.5	6.8	7.0	7.2	7.5	7.6	7.5	-1.1%
58 Ohio	0.6	0.6	0.6	0.7	0.7	0.7	0.7	2.6%
59 Orange	3.5	3.6	3.7	3.9	3.8	4.0	4.0	1.0%
60 Owen	2.5	2.7	2.9	2.9	3.1	3.2	3.3	2.6%
61 Parke	1.3	1.4	1.5	1.6	1.6	1.6	1.7	4.0%
62 Perry	4.0	4.1	4.2	4.2	4.1	4.3	4.3	0.9%
63 Pike	2.1	2.2	2.2	2.3	2.4	2.3	2.2	-3.9%
64 Porter	12.8	12.7	12.4	12.4	12.3	12.1	12.2	0.4%
65 Posey	2.2	2.4	2.4	2.4	2.5	2.4	2.4	-0.6%
66 Pulaski	2.0	2.0	2.1	2.0	2.0	2.0	2.0	-2.0%
67 Putnam	3.5	4.1	4.2	4.3	4.3	4.2	4.0	-6.6%
68 Randolph	2.9	2.8	2.9	3.0	3.1	3.2	3.1	-2.4%
69 Ripley	3.5	3.8	4.1	4.1	4.1	4.0	3.9	-2.8%
70 Rush	1.4	1.5	1.6	1.6	1.6	1.7	1.6	-0.3%
71 St. Joseph	15.1	14.8	13.9	13.9	13.9	13.8	13.6	-2.0%
72 Scott	7.0	7.0	7.4	7.3	7.3	7.2	7.1	-1.7%
73 Shelby	3.6	3.8	3.8	3.9	4.1	4.0	4.0	-0.2%
74 Spencer	1.6	1.7	1.7	1.8	1.8	1.8	1.9	3.2%
75 Starke	7.2	7.6	7.9	8.2	8.3	8.6	8.8	2.8%
76 Steuben	2.1	2.2	2.3	2.3	2.3	2.3	2.3	0.7%
77 Sullivan	4.2	4.1	4.2	4.3	4.3	4.4	4.3	-0.1%
78 Switzerland	1.4	1.4	1.4	1.5	1.4	1.4	1.4	1.7%
79 Tippecanoe	4.4	4.6	4.4	4.3	4.2	4.2	4.1	-1.5%
80 Tipton	0.5	0.5	0.4	0.5	0.6	0.7	0.7	1.4%
81 Union	1.0	1.0	1.0	1.1	1.1	1.1	1.1	-5.2%
82 Vanderburgh	23.1	24.0	24.4	24.9	25.2	25.5	26.2	2.7%
83 Vermillion	2.8	2.7	2.7	2.7	2.7	2.8	3.0	4.7%
84 Vigo	13.6	14.0	14.3	14.6	15.0	15.0	15.0	0.0%
85 Wabash	5.1	5.1	5.1	5.2	5.1	5.1	5.3	4.5%
86 Warren	0.9	0.8	0.8	0.8	0.8	0.8	0.7	-6.9%
87 Warrick	6.0	6.2	6.3	6.1	5.9	5.8	5.8	0.3%
88 Washington	6.3	6.8	7.2	7.4	7.0	6.9	6.8	-0.9%
89 Wayne	14.2	14.5	15.3	15.6	15.8	15.8	15.7	-0.5%
90 Wells	1.2	1.1	1.1	1.2	1.2	1.1	1.1	-6.5%
91 White	2.2	2.2	2.2	2.1	2.1	2.1	2.1	0.1%
92 Whitley	2.0	2.2	2.2	2.2	2.2	2.4	2.5	3.7%
Totals	593.7	597.7	601.7	601.8	603.3	602.3	600.9	-0.2%
						Median		0.3%
						Maximum (DeKalb)		7.9%
						Minimum (LaGrange)		-9.0%

Table 22

Energy Systems Deductions

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 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.

Comments: The growth in the statewide total amount for this deduction from Pay 2018 to Pay 2019 was 7.7%. This robust growth rate surpasses the overall annual average growth during the six-year period of 6.8%.

Table 22: Energy Systems Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	6.2	7.2	7.4	8.4	8.5	8.9	9.2	3.5%
2 Allen	23.0	27.4	30.5	30.7	32.1	33.0	34.4	4.4%
3 Bartholomew	6.2	7.6	7.6	7.4	7.0	7.1	7.7	9.0%
4 Benton	0.2	0.3	0.3	0.3	0.4	0.4	0.4	7.5%
5 Blackford	0.9	1.0	1.1	1.0	1.1	1.1	1.2	8.1%
6 Boone	6.8	7.1	7.6	8.3	8.9	9.7	10.4	7.5%
7 Brown	2.0	2.2	2.2	2.2	1.6	1.6	1.7	9.1%
8 Carroll	1.8	2.0	2.2	2.1	2.2	2.2	2.4	8.7%
9 Cass	1.3	1.5	1.6	1.7	1.7	1.7	1.9	9.4%
10 Clark	1.5	1.7	2.1	2.3	2.5	2.6	2.8	4.2%
11 Clay	0.5	0.6	0.7	0.8	0.8	0.8	1.0	15.6%
12 Clinton	1.9	2.1	2.1	2.2	2.6	2.4	2.3	-4.3%
13 Crawford	0.2	0.2	0.2	0.2	0.2	0.2	-	-100.0%
14 Daviess	1.7	2.1	2.6	2.4	2.7	2.7	2.9	5.4%
15 Dearborn	2.7	3.2	3.5	4.0	4.5	4.9	5.9	21.3%
16 Decatur	6.5	7.4	7.6	7.2	7.6	7.7	8.2	5.7%
17 DeKalb	9.0	10.1	10.3	10.6	11.8	12.4	13.2	6.4%
18 Delaware	-	-	-	-	-	-	0.0	-
19 Dubois	10.5	12.2	13.1	10.5	11.4	12.0	12.4	3.6%
20 Elkhart	2.9	3.3	3.7	4.2	4.8	5.4	5.9	9.2%
21 Fayette	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.8%
22 Floyd	1.7	2.1	2.4	2.6	3.1	3.4	3.6	5.5%
23 Fountain	0.0	0.0	0.0	0.0	0.0	0.0	-	-100.0%
24 Franklin	4.5	5.5	5.7	5.7	6.4	6.5	7.3	11.5%
25 Fulton	2.6	2.8	3.0	2.9	3.0	3.0	3.0	1.6%
26 Gibson	0.9	1.2	1.4	1.4	1.7	1.8	2.3	30.3%
27 Grant	2.7	3.1	5.3	5.2	3.4	3.4	3.5	1.6%
28 Greene	0.6	1.5	1.8	1.8	1.9	2.1	2.2	6.3%
29 Hamilton	5.6	5.6	6.0	6.7	7.2	7.5	15.3	103.2%
30 Hancock	0.1	0.5	0.7	1.3	1.6	2.0	2.2	7.3%
31 Harrison	1.1	1.2	1.3	1.3	1.7	1.9	2.1	10.2%
32 Hendricks	4.6	4.5	4.5	4.3	4.2	4.0	3.9	-2.4%
33 Henry	1.5	1.6	1.7	1.7	1.9	1.8	2.1	13.3%
34 Howard	6.9	7.0	7.7	7.5	7.8	7.9	8.4	6.0%
35 Huntington	10.5	11.9	11.7	4.0	12.2	12.4	12.3	-1.4%
36 Jackson	-	-	0.1	0.6	0.9	1.0	1.4	35.6%
37 Jasper	0.6	0.7	0.8	0.8	0.9	0.9	0.9	0.0%
38 Jay	1.8	2.0	2.3	2.3	2.2	2.6	2.8	6.2%
39 Jefferson	1.3	1.4	1.6	1.5	1.5	1.9	1.9	0.6%
40 Jennings	1.5	1.5	1.6	1.6	1.7	1.8	1.9	9.5%
41 Johnson	5.3	6.4	6.7	2.8	0.0	0.6	0.6	4.0%
42 Knox	1.0	1.2	1.5	1.5	1.5	1.6	1.5	-3.1%
43 Kosciusko	14.6	15.8	16.5	16.8	17.8	18.4	20.2	9.9%
44 LaGrange	2.2	2.5	2.6	2.4	2.6	2.7	2.8	6.4%
45 Lake	2.5	2.3	2.7	2.9	2.9	2.9	2.9	1.8%
46 LaPorte	0.1	0.1	0.0	-	-	0.1	0.1	63.2%
47 Lawrence	2.3	2.7	3.0	1.9	3.8	3.9	4.0	2.9%
48 Madison	1.1	1.2	1.3	1.6	1.8	1.9	1.9	1.5%
49 Marion	8.8	8.5	8.6	8.7	9.0	9.1	9.1	0.5%
50 Marshall	1.5	1.7	1.8	1.9	2.0	3.1	3.6	13.8%
51 Martin	1.2	1.3	1.4	1.5	1.6	1.7	1.9	11.5%
52 Miami	4.4	4.4	4.8	4.7	4.9	4.9	5.2	4.7%
53 Monroe	3.7	4.0	4.1	3.7	3.9	3.9	4.1	4.5%

Table 22: Energy Systems Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	0.9	1.1	2.6	2.7	3.0	3.2	3.5	9.4%
55 Morgan	4.3	5.7	5.7	12.2	12.7	13.2	13.6	3.1%
56 Newton	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0%
57 Noble	11.9	13.9	14.3	14.0	15.1	15.7	16.6	5.5%
58 Ohio	1.1	1.1	1.1	1.1	1.2	1.2	1.2	0.0%
59 Orange	0.5	0.5	0.6	0.6	0.7	0.7	0.8	11.8%
60 Owen	-	1.9	2.1	2.0	2.1	2.0	2.0	-0.1%
61 Parke	0.5	0.7	0.8	0.9	0.9	1.0	0.0	-96.8%
62 Perry	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-24.3%
63 Pike	0.6	0.7	0.8	0.9	1.0	1.1	1.2	5.9%
64 Porter	0.9	1.3	1.5	1.6	1.9	2.0	2.5	21.1%
65 Posey	0.6	0.8	0.9	0.9	1.3	1.6	2.3	46.9%
66 Pulaski	1.0	1.1	1.1	1.1	1.2	1.2	1.2	-1.3%
67 Putnam	1.1	1.3	1.7	1.7	1.7	1.7	1.8	4.5%
68 Randolph	0.7	0.9	1.0	1.0	1.1	1.2	1.5	25.4%
69 Ripley	4.0	5.7	6.0	5.8	5.9	6.0	6.5	8.6%
70 Rush	0.8	0.9	1.0	1.1	1.2	1.2	1.2	1.5%
71 St. Joseph	1.9	2.1	2.2	2.1	2.2	2.2	2.3	5.5%
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	3.4	3.9	4.1	4.1	4.3	5.0	5.6	13.4%
74 Spencer	1.4	1.6	1.9	2.2	2.0	2.4	2.1	-10.3%
75 Starke	0.8	0.8	0.9	0.8	0.8	0.9	0.9	5.7%
76 Steuben	-	-	-	1.5	1.7	1.9	2.1	12.3%
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	0.2	0.2	0.2	0.2	0.3	0.3	0.3	15.0%
79 Tippecanoe	0.0	0.0	0.0	0.0	0.0	-	0.0	-
80 Tipton	3.6	3.7	3.8	3.9	3.9	4.3	4.5	6.1%
81 Union	0.3	0.3	0.3	0.3	0.3	0.4	0.5	41.0%
82 Vanderburgh	1.5	2.4	3.2	3.7	4.5	5.3	6.6	22.7%
83 Vermillion	0.7	0.8	0.8	0.8	0.8	0.6	0.6	-1.8%
84 Vigo	0.8	0.9	1.5	1.5	1.8	1.8	2.0	11.2%
85 Wabash	7.3	8.0	8.2	7.9	8.1	8.2	8.3	1.7%
86 Warren	0.7	0.8	0.8	0.8	0.8	0.8	-	-100.0%
87 Warrick	1.3	1.7	2.2	2.2	2.1	2.5	2.7	8.1%
88 Washington	0.2	0.2	0.3	0.3	0.4	0.4	0.5	17.7%
89 Wayne	1.5	1.8	2.2	2.2	2.2	2.5	2.7	6.5%
90 Wells	6.0	6.9	7.4	7.4	8.0	8.3	8.6	4.0%
91 White	0.3	0.3	0.4	0.3	0.4	0.4	0.4	10.8%
92 Whitley	10.4	11.5	12.0	12.2	12.7	13.0	13.3	2.2%
Totals	255.2	291.5	315.1	313.4	336.2	352.4	379.5	7.7%
						Median		5.9%
						Maximum (Hamilton)		103.2%
						Minimum (Various)		-100.0%

Table 23

Fertilizer and Pesticide Storage Deduction

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 IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under IC 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 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.

Comments: In terms of dollar value, the fertilizer and pesticide storage deduction is one of the smallest and least used real property deductions. Statewide, the amount of this deduction increased from Pay 2018 to Pay 2019 by roughly 17.6%. However, nearly 34% of the counties (31 out of 92) did not report any values for this deduction during that same time period. For the other counties that have historically reported on this deduction, their year to year total amounts have remained relatively stable.

Table 23: Fertilizer and Pesticide Storage Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	0.2	0.2	0.2	0.2	0.3	0.4	0.3	-5.6%
2 Allen	-	-	-	0.0	0.0	0.0	0.0	3.2%
3 Bartholomew	0.0	0.0	-	-	-	-	0.0	-
4 Benton	0.5	0.3	0.3	0.3	0.3	0.3	0.4	15.6%
5 Blackford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	47.1%
6 Boone	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	0.2	0.2	0.2	0.2	0.2	0.2	0.2	2.5%
9 Cass	1.1	0.9	0.6	0.6	0.6	0.6	0.6	3.2%
10 Clark	-	-	-	-	-	-	-	-
11 Clay	0.3	0.2	0.2	0.2	0.1	0.1	0.1	-2.3%
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	3.3	3.3	3.0	3.2	3.1	3.1	3.1	0.0%
17 DeKalb	1.3	1.1	1.0	1.0	1.0	1.0	1.0	-4.7%
18 Delaware	0.7	0.8	0.7	0.6	0.5	0.5	0.6	4.5%
19 Dubois	-	-	-	-	-	-	0.1	-
20 Elkhart	0.1	0.1	0.2	0.2	0.2	0.3	0.9	241.8%
21 Fayette	0.1	0.1	0.1	0.1	0.1	0.1	0.2	76.9%
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	0.6	0.6	0.5	0.5	0.5	0.5	3.8%
26 Gibson	0.6	0.5	0.5	0.5	0.5	0.5	0.6	41.9%
27 Grant	0.1	0.1	0.1	0.2	0.1	0.1	0.1	-0.8%
28 Greene	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.0%
29 Hamilton	0.3	0.3	0.3	0.3	0.4	0.4	0.5	12.0%
30 Hancock	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0%
31 Harrison	-	-	-	-	0.0	0.0	0.0	9.4%
32 Hendricks	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0%
33 Henry	0.0	0.1	0.2	0.2	0.1	0.1	0.3	115.9%
34 Howard	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
35 Huntington	0.0	-	0.1	0.1	0.1	0.1	1.6	1202.8%
36 Jackson	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2%
37 Jasper	2.1	0.1	0.1	0.1	0.1	0.8	0.8	-0.8%
38 Jay	0.2	0.2	0.2	0.1	0.1	0.2	0.2	10.6%
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7%
41 Johnson	-	-	-	-	-	-	-	-
42 Knox	1.0	1.0	1.0	1.0	1.0	1.0	0.7	-27.1%
43 Kosciusko	0.2	0.2	0.2	0.2	0.9	0.9	0.9	6.8%
44 LaGrange	0.1	0.1	0.4	0.3	0.3	0.4	0.7	56.4%
45 Lake	-	-	-	-	-	-	-	-
46 LaPorte	-	-	-	-	-	-	-	-
47 Lawrence	0.4	0.4	0.4	0.4	0.4	0.4	0.4	15.6%
48 Madison	0.1	0.1	0.1	0.1	0.1	0.1	0.2	51.0%
49 Marion	-	-	-	0.7	0.7	0.7	0.7	0.0%
50 Marshall	0.3	0.3	0.3	0.3	0.1	0.1	0.1	-1.9%
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	0.2	0.2	-5.0%
53 Monroe	-	-	-	-	-	-	-	-

Table 23: Fertilizer and Pesticide Storage Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	0.3	0.3	1.9	1.9	1.9	1.9	1.8	-1.0%
55 Morgan	-	-	-	-	-	-	-	-
56 Newton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
57 Noble	0.2	0.1	0.1	0.1	0.1	0.2	0.5	147.3%
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-5.4%
60 Owen	-	-	-	-	-	-	-	-
61 Parke	0.1	0.1	0.0	0.0	0.0	0.0	0.0	-4.8%
62 Perry	-	-	-	-	-	-	-	-
63 Pike	-	-	-	-	-	-	-	-
64 Porter	-	-	-	-	-	-	-	-
65 Posey	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.0%
66 Pulaski	0.8	0.8	0.5	0.5	0.4	0.4	0.4	-0.4%
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	0.3	0.3	0.3	0.3	0.3	0.4	0.4	13.8%
69 Ripley	-	-	-	0.0	0.0	0.0	0.0	-3.5%
70 Rush	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4%
71 St. Joseph	0.3	0.3	0.3	0.3	0.4	0.3	0.3	-4.6%
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	0.1	-	0.1	0.1	0.1	0.3	0.7	106.6%
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	-	-	-	-	-	-	-	-
80 Tipton	-	-	-	-	-	-	-	-
81 Union	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
82 Vanderburgh	-	-	-	-	-	0.1	0.1	1.0%
83 Vermillion	0.1	0.1	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-13.2%
86 Warren	0.0	0.0	0.0	0.0	0.0	-	-	-
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	-	0.5	0.5	0.5	0.5	0.5	0.5	0.0%
90 Wells	0.0	-	0.4	0.5	0.5	0.4	0.5	5.9%
91 White	0.3	0.3	0.3	0.3	0.3	0.3	0.6	150.2%
92 Whitley	0.1	0.2	0.2	0.2	0.2	0.3	0.2	-16.7%
Totals	20.9	18.9	20.4	21.0	21.5	22.4	26.4	17.6%
						Median		0.0%
						Maximum (Huntington)		1202.8%
						Minimum (Knox)		-27.1%

Table 24

Model Residence Deduction

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.

Comments: This deduction was first available in Pay 2010. In Pay 2019, the total amount statewide decreased by approximately 1.8% from the previous year.

Table 24: Model Residence Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	-	-	-	-	-	-	-	-
2 Allen	0.5	1.1	0.5	1.1	2.1	2.3	1.1	-54.8%
3 Bartholomew	0.0	-	0.1	0.1	-	-	-	-
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	0.9	0.0	-	1.2	0.8	1.2	1.9	55.2%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	0.3	0.2	0.4	0.8	1.2	0.3	0.2	-33.6%
11 Clay	0.1	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	0.0	-	-	-	-	-	-	-
17 DeKalb	-	0.0	0.1	-	0.1	-	-	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	0.5	0.1	0.0	0.3	0.1	-	-	-
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	0.3	0.4	0.4	0.4	0.0	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	-	-	-	-	-	-	-	-
28 Greene	-	-	-	-	-	-	-	-
29 Hamilton	2.1	2.3	1.7	5.1	3.2	3.8	4.6	21.0%
30 Hancock	0.2	-	0.2	0.3	0.3	-	0.3	-
31 Harrison	-	-	-	-	-	-	-	-
32 Hendricks	0.5	0.3	0.5	0.1	0.1	0.3	0.2	-52.3%
33 Henry	-	-	-	-	-	-	-	-
34 Howard	0.1	-	-	-	-	-	-	-
35 Huntington	-	-	-	-	-	-	-	-
36 Jackson	-	-	0.1	-	0.1	-	-	-
37 Jasper	0.1	-	-	-	-	-	-	-
38 Jay	-	-	-	-	-	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	0.2	0.2	0.4	0.1	0.4	0.5	0.3	-41.9%
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	-	-	-	-	-	-	-	-
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	2.3	2.2	1.3	2.4	1.8	2.3	2.3	2.3%
46 LaPorte	-	-	0.3	0.5	0.6	0.2	0.2	-1.5%
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	-	-	-	-	-	-	-	-
49 Marion	-	-	0.1	0.2	0.5	0.3	-	-100.0%
50 Marshall	0.1	-	-	-	-	-	-	-
51 Martin	-	-	-	-	-	-	-	-
52 Miami	0.0	-	-	-	-	-	-	-
53 Monroe	0.5	0.6	0.2	0.2	-	-	0.1	-

Table 24: Model Residence Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	-	-	-	-	-	-	-	-
55 Morgan	0.1	-	-	-	-	-	-	-
56 Newton	-	-	-	-	-	-	-	-
57 Noble	0.0	-	-	-	-	-	-	-
58 Ohio	0.0	0.0	-	-	-	-	-	-
59 Orange	-	-	-	-	-	-	-	-
60 Owen	-	-	-	-	-	-	-	-
61 Parke	0.0	0.1	0.1	0.1	0.1	0.1	0.1	-0.3%
62 Perry	-	-	-	-	-	-	-	-
63 Pike	-	-	-	-	-	-	-	-
64 Porter	2.2	0.7	0.9	0.7	1.5	0.6	0.6	0.7%
65 Posey	-	-	-	-	-	-	-	-
66 Pulaski	-	-	-	-	-	-	-	-
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	-	-	-	-	-	-	-	-
69 Ripley	-	-	-	-	-	-	-	-
70 Rush	-	-	-	-	-	-	-	-
71 St. Joseph	0.2	0.8	0.1	-	0.2	-	-	-
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	-	-	-	-	-	-	-	-
74 Spencer	-	-	-	-	-	-	-	-
75 Starke	-	-	-	-	-	-	-	-
76 Steuben	0.0	0.1	0.1	-	-	-	-	-
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	0.3	0.4	0.1	0.2	-	0.5	0.2	-59.6%
80 Tipton	-	-	-	-	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	-	-	0.1	-	-	0.1	-	-100.0%
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	0.3	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	0.1	0.3	0.2	0.3	0.1	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	0.1	0.2	0.1	0.2	-	-	-	-
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	-	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
Totals	11.9	10.0	7.9	14.1	13.2	12.5	12.3	-1.8%
						Median		-33.6%
						Maximum (Boone)		55.2%
						Minimum (Various)		-100.0%

Table 25

Residence in Inventory Deduction

Code:	IC 6-1.1-12.8
Summary:	Real property that is not a model residence as defined in IC 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: <ol style="list-style-type: none">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; and3. the two assessment dates that immediately follow the first assessment date.
Comments:	This deduction was first available in Pay 2013. Since its inception, only approximately a dozen counties have reported on the deduction. For Pay 2019, the statewide total was \$1.4 million.

Table 25: Residence in Inventory Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	-	-	-	-	-	-	-	-
2 Allen	0.1	-	0.8	0.5	0.7	0.3	0.6	82.2%
3 Bartholomew	-	-	-	-	-	-	-	-
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	-	-	-	-	-	-	-	-
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	0.0	-	0.1	0.1	0.1	0.1	-	-100.0%
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	0.1	-	-	-	-
20 Elkhart	-	-	-	-	-	-	0.0	-
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	-	-	-	-	-	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	-	-	-	-	-	-	-	-
28 Greene	-	-	-	-	-	-	-	-
29 Hamilton	0.4	-	0.4	-	0.1	-	-	-
30 Hancock	-	-	-	-	-	-	-	-
31 Harrison	-	-	-	-	-	-	-	-
32 Hendricks	-	-	-	-	-	-	-	-
33 Henry	-	-	-	-	-	-	-	-
34 Howard	-	-	-	0.1	0.3	-	-	-
35 Huntington	-	-	-	-	-	-	-	-
36 Jackson	-	-	-	-	-	-	-	-
37 Jasper	-	-	-	-	-	-	-	-
38 Jay	-	-	-	-	-	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	-	-	-	-	0.1	0.1	-	-100.0%
42 Knox	-	-	-	-	0.3	-	-	-
43 Kosciusko	-	-	-	-	-	-	-	-
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	0.1	0.3	-	-	0.2	-	-	-
46 LaPorte	-	-	-	-	-	-	-	-
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	-	-	-	-	-	-	-	-
49 Marion	-	-	-	-	-	-	-	-
50 Marshall	-	-	-	-	-	-	-	-
51 Martin	-	-	-	-	-	-	-	-

Table 25: Residence in Inventory Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
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	0.4	-	-	-	-	0.3	0.5	63.5%
80 Tipton	-	-	-	-	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	0.1	0.1	0.1	-	-	-	0.1	-
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	0.2	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	-	0.2	-	-	-	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	-	-	-	-	-	-	-	-
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	-	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
Totals	1.2	0.6	1.3	0.7	1.8	0.9	1.4	64.0%
						Median		-18.2%
						Maximum (Allen)		82.2%
						Minimum (Various)		-100.0%

Table 26

Heritage Barn Deduction

- 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. In Pay 2016, a heritage barn must not have been used for an agricultural or business enterprise to remain eligible. A county may impose an annual public safety fee not to exceed \$50 for each heritage barn receiving this deduction. Due to this deduction going into effect during the Pay 2016 cycle, it's not possible to denote an average annual increase during the seven year period that this analysis incorporates. That said, statewide, the amount of this deduction increased from Pay 2018 to Pay 2019 by roughly 57.3%

Table 26: Heritage Barn Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	-	-	-	-	-	0.0	0.2	884.7%
2 Allen	-	-	-	0.2	1.5	1.7	2.6	56.0%
3 Bartholomew	-	-	-	0.1	0.2	0.2	0.3	37.5%
4 Benton	-	-	-	-	0.0	0.0	0.0	17.7%
5 Blackford	-	-	-	-	0.0	0.0	0.0	78.7%
6 Boone	-	-	-	0.2	0.3	0.4	0.5	24.2%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	0.1	0.2	0.2	0.2	-1.5%
9 Cass	-	-	-	0.0	0.1	0.1	0.1	14.6%
10 Clark	-	-	-	0.0	0.1	0.1	0.1	60.7%
11 Clay	-	-	-	0.1	0.1	0.2	0.2	0.0%
12 Clinton	-	-	-	0.1	0.1	0.1	0.2	50.4%
13 Crawford	-	-	-	0.0	0.0	0.0	0.0	5.6%
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	0.1	0.2	0.4	158.4%
16 Decatur	-	-	-	-	0.1	0.1	0.1	34.6%
17 DeKalb	-	-	-	-	0.0	0.1	0.2	46.8%
18 Delaware	-	-	-	0.1	0.2	0.3	0.5	54.1%
19 Dubois	-	-	-	0.0	0.0	0.0	0.1	13.1%
20 Elkhart	-	-	-	0.1	0.3	1.4	3.0	110.9%
21 Fayette	-	-	-	0.0	0.0	0.0	0.2	372.3%
22 Floyd	-	-	-	0.0	0.1	0.1	0.1	19.3%
23 Fountain	-	-	-	-	0.0	0.0	0.0	528.2%
24 Franklin	-	-	-	-	-	0.0	0.0	172.8%
25 Fulton	-	-	-	-	0.0	-	0.0	-
26 Gibson	-	-	-	0.0	0.0	0.0	0.0	281.1%
27 Grant	-	-	-	-	0.0	0.0	0.0	1.1%
28 Greene	-	-	-	-	0.0	0.0	0.0	177.2%
29 Hamilton	-	-	-	0.1	0.1	0.2	0.3	8.9%
30 Hancock	-	-	-	0.0	0.0	0.0	0.0	-14.5%
31 Harrison	-	-	-	0.0	0.1	0.2	0.2	34.0%
32 Hendricks	-	-	-	0.1	0.3	0.5	0.5	11.9%
33 Henry	-	-	-	-	-	-	-	-
34 Howard	-	-	-	0.1	0.1	0.1	0.1	-2.9%
35 Huntington	-	-	-	0.0	0.0	0.0	0.0	116.5%
36 Jackson	-	-	-	0.1	0.1	0.2	0.3	56.8%
37 Jasper	-	-	-	-	-	-	-	-
38 Jay	-	-	-	0.0	0.1	0.2	0.5	138.7%
39 Jefferson	-	-	-	-	0.1	0.1	0.1	-11.1%
40 Jennings	-	-	-	0.0	0.0	0.0	0.1	349.7%
41 Johnson	-	-	-	0.0	0.1	0.1	0.1	54.3%
42 Knox	-	-	-	-	-	-	0.0	-
43 Kosciusko	-	-	-	0.1	0.4	0.8	1.2	56.6%
44 LaGrange	-	-	-	-	0.1	0.1	0.2	63.8%
45 Lake	-	-	-	0.0	0.1	0.1	0.2	103.2%
46 LaPorte	-	-	-	0.2	0.2	0.3	0.4	31.3%
47 Lawrence	-	-	-	0.0	0.0	0.0	0.0	-10.9%
48 Madison	-	-	-	0.4	0.4	0.5	0.6	16.8%
49 Marion	-	-	-	0.0	0.0	0.1	0.1	32.9%
50 Marshall	-	-	-	0.2	0.4	0.9	1.3	38.8%
51 Martin	-	-	-	-	-	-	-	-

Table 26: Heritage Barn Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
52 Miami	-	-	-	0.1	0.1	0.2	0.4	101.1%
53 Monroe	-	-	-	-	0.0	0.1	0.1	50.4%
54 Montgomery	-	-	-	-	-	-	0.0	-
55 Morgan	-	-	-	-	-	-	0.0	-
56 Newton	-	-	-	0.0	0.0	0.0	0.0	0.0%
57 Noble	-	-	-	0.0	0.0	0.4	0.8	103.4%
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	-	-	-	-	0.0	0.0	0.0	43.4%
60 Owen	-	-	-	0.0	0.0	0.0	0.1	458.8%
61 Parke	-	-	-	-	-	-	-	-
62 Perry	-	-	-	0.0	0.0	0.0	0.0	0.0%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	-	-	-	0.1	0.2	0.2	0.3	14.6%
65 Posey	-	-	-	0.0	0.0	0.0	0.0	52.1%
66 Pulaski	-	-	-	-	-	-	-	-
67 Putnam	-	-	-	-	0.0	0.0	0.1	189.5%
68 Randolph	-	-	-	0.1	0.3	0.5	1.3	165.6%
69 Ripley	-	-	-	-	-	0.0	0.0	119.3%
70 Rush	-	-	-	-	-	0.0	0.0	948.6%
71 St. Joseph	-	-	-	0.2	0.6	1.0	1.1	19.0%
72 Scott	-	-	-	0.0	0.0	0.0	0.0	0.0%
73 Shelby	-	-	-	-	0.0	0.0	0.1	462.4%
74 Spencer	-	-	-	0.0	0.0	0.0	0.0	-14.7%
75 Starke	-	-	-	-	-	-	-	-
76 Steuben	-	-	-	0.0	0.0	0.1	0.1	-52.4%
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	-	-	-	-	0.0	0.0	0.0	270.6%
79 Tippecanoe	-	-	-	0.0	0.2	0.2	0.3	16.0%
80 Tipton	-	-	-	-	-	0.0	0.6	5810.6%
81 Union	-	-	-	0.0	0.0	0.0	0.0	153.6%
82 Vanderburgh	-	-	-	0.0	0.1	0.1	0.1	3.1%
83 Vermillion	-	-	-	0.0	0.1	0.1	0.1	0.0%
84 Vigo	-	-	-	0.0	-	0.0	0.0	4.8%
85 Wabash	-	-	-	0.0	0.1	0.1	0.1	35.4%
86 Warren	-	-	-	0.0	0.0	0.0	0.0	14.4%
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	0.1	0.2	0.3	32.6%
89 Wayne	-	-	-	0.1	0.4	1.9	2.6	35.9%
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	0.1	0.2	0.2	0.3	31.2%
92 Whitley	-	-	-	0.0	0.4	0.3	0.6	78.1%
Totals	-	-	-	3.5	9.1	15.9	24.9	57.3%
						Median		38.8%
						Maximum (Tipton)		5810.6%
						Minimum (Steuben)		-52.4%

Table 27 to Table 29 Personal Property Exemptions, Deductions & Abatements

Tables 27 to 29 summarize all personal property exemptions, deductions and abatements over a seven-year period, from Pay 2013 to Pay 2019. Table 27 shows the total for personal property exemptions, deductions and abatements. Table 28 summarizes only the personal property exemptions. Table 29 combines both personal property deductions and abatements. Statewide totals, medians, maximums and minimums can be found at the bottom of each table.

The following personal property deductions and abatements are included:

- Rehabilitation & Economic Revitalization Area Abatements
- Enterprise Zone Deduction
- Personal Property Veteran Deductions
- Business Personal Property Veteran Deductions
- Business Investment Deductions
- Certified Technology Park Deductions

Comments: Statewide, the combined total personal property exemptions, deductions, and abatements decreased by 2.5% from Pay 2018 to Pay 2019. Personal property exemptions statewide increased by 4.0% from Pay 2018 to Pay 2019, while personal property deductions and abatements statewide decreased by 5.4% during this period.

Table 27: Personal Property Exemptions, Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	23.3	26.9	37.4	47.5	47.9	43.8	65.9	50.6%
2 Allen	279.9	392.2	466.2	438.8	431.2	475.2	584.1	22.9%
3 Bartholomew	191.4	159.2	151.0	141.6	122.5	105.0	136.8	30.3%
4 Benton	362.4	312.6	264.7	216.9	270.0	281.2	173.2	-38.4%
5 Blackford	13.5	17.9	22.6	23.4	21.7	19.3	21.3	10.3%
6 Boone	83.6	81.3	63.8	62.7	79.4	104.9	124.5	18.7%
7 Brown	0.9	0.9	0.8	0.8	0.7	0.7	0.6	-7.9%
8 Carroll	6.2	5.4	3.2	2.8	1.5	1.4	0.5	-66.4%
9 Cass	25.0	24.2	18.4	15.9	15.8	12.6	12.6	0.0%
10 Clark	44.0	73.3	103.7	121.2	116.8	122.0	105.9	-13.2%
11 Clay	9.7	8.9	8.3	8.0	8.9	10.0	9.0	-10.2%
12 Clinton	48.0	44.4	41.6	41.7	35.5	28.2	14.3	-49.4%
13 Crawford	0.2	0.2	0.3	0.0	0.0	0.2	0.0	-97.5%
14 Daviess	3.5	3.0	4.9	5.4	2.9	6.3	6.8	8.5%
15 Dearborn	35.2	25.3	22.1	2.5	3.1	3.4	3.2	-6.0%
16 Decatur	2.5	82.0	78.7	64.4	55.5	53.8	45.5	-15.3%
17 DeKalb	21.8	39.9	45.7	45.4	47.8	43.9	56.3	28.4%
18 Delaware	71.9	71.6	74.4	79.1	83.1	83.2	80.0	-3.7%
19 Dubois	36.8	42.4	47.8	52.2	57.5	60.2	59.2	-1.6%
20 Elkhart	114.4	121.2	136.0	147.9	150.9	154.5	152.7	-1.2%
21 Fayette	16.6	19.1	18.0	19.9	21.5	23.3	30.0	28.6%
22 Floyd	27.9	28.5	26.8	24.2	16.9	20.5	24.6	20.1%
23 Fountain	0.7	0.8	3.4	4.0	3.4	2.6	0.0	-100.0%
24 Franklin	0.9	1.4	1.4	1.5	1.4	0.9	1.1	27.1%
25 Fulton	2.4	2.2	1.8	1.6	3.1	4.1	3.9	-6.0%
26 Gibson	36.1	19.1	8.8	12.5	11.3	12.9	11.4	-11.5%
27 Grant	138.4	133.4	128.1	119.5	108.2	99.0	95.5	-3.5%
28 Greene	6.4	6.1	8.2	10.7	11.5	12.3	10.3	-16.4%
29 Hamilton	179.9	166.4	176.7	199.8	207.7	196.8	242.4	23.2%
30 Hancock	45.5	43.3	44.4	43.0	55.8	58.6	63.0	7.5%
31 Harrison	7.9	6.3	4.8	3.9	4.0	5.4	5.7	5.7%
32 Hendricks	92.2	103.3	97.8	71.6	93.6	90.9	88.7	-2.3%
33 Henry	28.2	21.9	19.1	16.0	17.6	35.5	41.0	15.6%
34 Howard	98.7	353.4	529.4	483.2	343.9	402.5	364.2	-9.5%
35 Huntington	36.7	20.8	43.1	46.7	39.7	38.1	41.4	8.4%
36 Jackson	85.8	96.6	133.9	171.2	186.2	164.0	147.3	-10.2%
37 Jasper	10.1	9.2	46.6	43.6	37.5	29.8	24.6	-17.5%
38 Jay	0.1	29.7	37.4	45.8	43.1	30.9	74.0	139.1%
39 Jefferson	16.3	19.6	18.1	17.4	13.5	7.8	4.7	-39.4%
40 Jennings	13.3	9.5	14.5	13.0	12.7	14.0	20.4	46.3%
41 Johnson	58.1	63.4	75.4	85.0	94.7	97.4	88.5	-9.1%
42 Knox	7.7	473.8	729.6	704.2	654.1	602.2	442.7	-26.5%
43 Kosciusko	100.0	89.7	88.1	94.6	95.9	103.4	96.8	-6.4%
44 LaGrange	7.8	10.3	13.8	15.7	18.6	23.6	24.3	3.0%
45 Lake	311.2	343.7	2,216.6	2,560.6	1,825.6	1,273.8	905.8	-28.9%
46 LaPorte	96.0	73.8	69.9	109.1	129.2	90.4	136.1	50.5%
47 Lawrence	38.3	82.2	73.4	53.1	49.1	57.0	69.0	21.0%
48 Madison	237.8	182.5	247.6	261.3	249.9	239.7	264.6	10.4%
49 Marion	1,152.2	1,163.5	1,217.1	1,323.3	1,381.4	1,470.4	1,540.8	4.8%
50 Marshall	46.4	51.4	53.3	54.3	57.2	52.4	57.0	8.8%
51 Martin	0.5	1.4	1.7	1.6	1.3	1.0	0.8	-18.3%
52 Miami	2.9	2.8	7.8	8.5	10.1	10.8	10.5	-2.6%
53 Monroe	181.3	160.8	125.9	119.0	117.8	110.9	107.4	-3.2%

Table 27: Personal Property Exemptions, Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	100.3	71.7	55.8	50.2	56.2	65.3	78.6	20.4%
55 Morgan	27.6	26.6	22.9	21.8	18.8	42.5	51.0	19.9%
56 Newton	14.0	10.4	6.7	7.7	7.0	6.1	5.5	-9.2%
57 Noble	50.9	47.1	54.7	57.4	50.3	51.8	47.2	-8.9%
58 Ohio	0.1	0.2	0.2	0.1	0.2	0.2	0.2	-0.3%
59 Orange	5.2	4.9	2.4	5.2	5.3	5.0	4.7	-4.9%
60 Owen	1.8	1.3	0.3	0.9	0.5	0.4	2.2	457.3%
61 Parke	0.4	0.5	0.5	0.6	1.5	1.3	1.7	27.1%
62 Perry	21.4	20.5	19.9	22.8	19.2	20.8	24.0	15.2%
63 Pike	0.6	0.7	0.7	0.7	0.7	0.8	0.7	-18.3%
64 Porter	184.7	198.1	202.7	143.4	191.5	241.8	257.3	6.4%
65 Posey	0.9	34.4	36.7	38.9	17.2	180.0	201.9	12.2%
66 Pulaski	6.3	14.1	11.7	13.5	10.3	3.9	3.2	-17.6%
67 Putnam	37.5	58.3	64.6	77.8	79.9	83.0	79.3	-4.4%
68 Randolph	38.4	32.9	28.5	393.7	283.7	210.8	174.5	-17.2%
69 Ripley	8.4	8.5	8.3	8.7	7.9	6.7	6.5	-2.3%
70 Rush	8.3	7.8	6.1	14.0	17.6	18.3	19.9	8.8%
71 St. Joseph	330.4	319.9	430.7	392.4	357.4	344.8	324.1	-6.0%
72 Scott	19.2	16.3	18.5	35.9	40.0	40.7	25.7	-36.9%
73 Shelby	60.9	75.4	70.3	62.3	57.9	58.5	64.2	9.7%
74 Spencer	7.3	7.4	7.0	2.8	7.2	2.5	7.7	203.3%
75 Starke	2.0	1.5	4.9	4.0	2.8	2.0	2.1	2.9%
76 Steuben	28.6	26.4	33.2	30.7	33.0	40.1	37.1	-7.5%
77 Sullivan	0.0	14.3	14.4	7.8	7.8	4.0	2.6	-34.8%
78 Switzerland	0.2	0.1	0.2	0.0	0.2	0.0	0.1	-
79 Tippecanoe	307.2	297.6	284.4	370.1	316.4	473.6	488.3	3.1%
80 Tipton	5.0	94.0	149.9	114.3	80.6	67.6	55.3	-18.1%
81 Union	1.4	0.1	3.0	0.1	5.5	3.2	2.1	-33.5%
82 Vanderburgh	209.4	207.4	203.3	211.6	197.7	193.2	211.1	9.2%
83 Vermillion	12.0	13.1	14.0	39.4	39.5	37.8	37.9	0.3%
84 Vigo	230.9	221.5	164.4	151.9	126.4	109.9	76.2	-30.7%
85 Wabash	8.9	6.5	4.6	4.3	5.5	9.1	8.3	-9.2%
86 Warren	10.1	12.4	9.3	9.5	9.3	8.2	8.2	0.3%
87 Warrick	62.9	71.3	85.4	61.0	45.7	51.2	77.2	50.6%
88 Washington	7.6	13.2	12.6	12.8	16.3	19.4	21.3	10.2%
89 Wayne	64.0	81.3	79.0	85.0	106.7	112.8	130.2	15.4%
90 Wells	58.4	48.2	53.2	50.4	49.3	44.9	35.9	-20.0%
91 White	334.2	237.6	207.3	172.2	146.2	126.5	176.5	39.6%
92 Whitley	131.2	98.3	79.5	55.8	54.6	41.2	41.8	1.5%
Totals	6,857.7	7,724.8	10,325.9	10,989.5	9,944.0	9,722.2	9,483.6	-2.5%
						Median		-1.2%
						Maximum (Owen)		457.3%
						Minimum (Fountain)		-100.0%

Table 28: Personal Property Exemptions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	2.7	2.5	2.7	2.9	2.9	2.9	3.0	2.9%
2 Allen	119.1	144.8	151.7	149.6	157.2	156.2	171.1	9.5%
3 Bartholomew	5.8	6.3	6.1	6.0	7.7	7.3	8.5	16.3%
4 Benton	0.3	0.4	0.4	0.4	0.5	0.4	0.4	0.7%
5 Blackford	2.2	2.5	2.4	2.7	2.5	2.5	2.4	-4.1%
6 Boone	8.8	10.2	10.5	11.5	12.6	12.0	17.0	42.3%
7 Brown	0.9	0.9	0.8	0.8	0.7	0.7	0.6	-7.9%
8 Carroll	1.4	1.4	1.4	1.4	1.3	1.4	-	-100.0%
9 Cass	2.5	2.6	2.7	3.2	3.5	3.4	3.5	4.2%
10 Clark	6.7	6.1	6.4	5.8	6.5	7.0	6.8	-2.1%
11 Clay	3.8	3.7	4.0	3.7	3.6	3.9	3.3	-16.1%
12 Clinton	5.0	6.1	5.0	5.1	5.4	-	4.9	-
13 Crawford	0.2	0.2	0.3	-	0.0	0.2	-	-100.0%
14 Daviess	1.0	1.0	1.4	1.4	-	0.6	1.1	72.1%
15 Dearborn	1.8	1.7	2.0	2.5	3.1	3.4	3.2	-6.0%
16 Decatur	2.5	2.9	2.7	2.5	2.5	2.6	2.4	-8.5%
17 DeKalb	8.8	7.2	7.6	7.3	7.9	7.8	8.1	3.4%
18 Delaware	57.3	57.6	58.9	60.9	62.2	64.1	67.5	5.4%
19 Dubois	36.8	41.5	44.2	46.7	51.1	51.6	49.6	-3.9%
20 Elkhart	86.7	73.0	75.8	77.4	81.6	87.9	89.1	1.4%
21 Fayette	7.4	8.2	8.3	8.7	9.1	9.3	14.7	58.5%
22 Floyd	8.2	8.4	6.4	8.5	8.6	8.4	9.0	7.4%
23 Fountain	0.2	-	-	0.2	0.1	0.1	-	-100.0%
24 Franklin	0.9	1.2	1.2	1.1	1.1	0.7	1.0	49.2%
25 Fulton	1.1	1.0	1.0	1.0	1.1	1.1	1.1	6.1%
26 Gibson	5.6	5.9	0.3	6.3	6.3	6.5	6.5	0.8%
27 Grant	47.6	48.2	52.2	59.0	59.9	57.7	55.4	-4.0%
28 Greene	1.5	0.3	1.8	1.9	0.0	1.9	1.9	2.9%
29 Hamilton	147.3	128.4	142.0	158.8	162.4	154.9	173.5	12.0%
30 Hancock	4.7	4.5	5.3	5.3	5.2	5.1	5.3	2.9%
31 Harrison	2.7	2.7	2.7	2.7	2.7	3.4	2.7	-18.8%
32 Hendricks	31.5	32.4	33.5	31.5	33.4	33.5	34.4	2.7%
33 Henry	3.8	4.3	4.2	4.2	4.6	4.3	4.9	12.6%
34 Howard	15.7	68.6	77.0	82.1	27.4	29.2	30.7	5.0%
35 Huntington	16.7	0.0	20.2	20.5	20.7	21.7	21.4	-1.2%
36 Jackson	15.4	0.1	17.0	18.1	19.2	18.3	19.1	4.5%
37 Jasper	1.5	1.5	1.6	3.0	4.2	7.4	8.5	15.1%
38 Jay	0.1	1.8	-	1.7	0.0	1.8	1.9	3.3%
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	3.7	0.1	3.8	3.9	4.0	4.1	4.2	3.1%
41 Johnson	17.7	20.5	19.9	20.9	16.0	22.9	25.1	9.4%
42 Knox	5.5	5.3	25.0	4.9	4.7	5.5	7.1	29.8%
43 Kosciusko	12.2	12.5	13.5	15.4	15.2	18.3	20.7	13.1%
44 LaGrange	4.4	4.0	4.3	4.6	4.9	5.5	5.7	3.3%
45 Lake	188.5	230.9	237.4	186.4	260.0	269.9	280.5	3.9%
46 LaPorte	50.9	52.6	54.1	55.1	55.2	27.4	26.3	-4.1%
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	79.4	77.1	191.1	139.3	86.8	88.2	87.5	-0.8%
49 Marion	814.7	809.7	840.4	859.4	901.4	922.2	962.8	4.4%
50 Marshall	21.5	22.3	22.9	21.5	24.7	23.4	24.0	2.8%
51 Martin	0.5	0.6	0.7	0.7	-	-	-	-
52 Miami	-	0.0	3.8	3.6	3.5	3.7	3.6	-0.8%
53 Monroe	53.5	58.0	60.1	60.4	62.9	66.2	57.5	-13.2%

Table 28: Personal Property Exemptions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	9.3	10.3	13.8	14.8	13.4	15.0	16.7	11.3%
55 Morgan	9.5	15.5	14.8	13.1	12.9	13.7	14.0	1.9%
56 Newton	0.4	0.4	0.4	0.5	0.5	0.5	0.5	16.1%
57 Noble	7.0	6.9	7.1	7.2	7.1	7.6	7.8	2.4%
58 Ohio	0.1	0.2	0.2	0.1	0.2	0.2	0.2	-0.3%
59 Orange	3.1	2.9	0.6	3.6	3.8	3.8	3.9	4.3%
60 Owen	0.2	0.3	0.3	0.1	0.1	0.2	0.2	-18.4%
61 Parke	0.3	0.5	0.5	0.6	0.6	0.6	-	-100.0%
62 Perry	1.8	1.8	1.8	1.9	1.3	2.0	2.1	5.8%
63 Pike	0.6	0.7	0.7	0.7	0.7	0.8	0.7	-18.3%
64 Porter	29.6	30.4	36.3	36.0	39.0	40.1	42.1	5.0%
65 Posey	0.9	0.1	1.0	0.2	1.2	0.1	1.4	2074.2%
66 Pulaski	1.3	1.3	1.2	1.2	1.4	1.3	-	-100.0%
67 Putnam	13.6	14.3	14.2	15.3	15.6	15.9	16.6	4.2%
68 Randolph	3.0	3.1	3.3	3.4	3.4	3.5	3.1	-11.0%
69 Ripley	1.1	1.0	1.0	1.4	1.4	1.5	1.4	-1.4%
70 Rush	1.4	1.4	1.4	1.3	1.3	1.3	1.2	-7.0%
71 St. Joseph	296.5	263.3	370.5	326.4	268.7	276.4	281.3	1.8%
72 Scott	0.6	0.6	0.3	0.4	0.3	0.0	0.1	106.1%
73 Shelby	-	2.1	-	2.0	1.6	1.8	2.1	18.5%
74 Spencer	5.6	5.8	6.3	2.1	6.4	2.0	7.4	266.4%
75 Starke	0.5	0.5	0.6	0.6	0.6	0.6	0.8	20.1%
76 Steuben	18.9	17.3	16.6	18.7	19.1	19.8	13.8	-30.5%
77 Sullivan	-	-	0.1	-	-	-	-	-
78 Switzerland	0.2	0.1	0.2	0.0	0.2	-	0.1	-
79 Tippecanoe	39.3	62.2	78.9	75.1	76.4	84.8	71.4	-15.7%
80 Tipton	5.0	5.4	4.0	3.5	4.4	4.9	4.8	-2.2%
81 Union	0.1	0.1	0.1	0.1	0.1	-	0.2	-
82 Vanderburgh	146.9	152.2	154.0	149.6	143.5	140.8	146.2	3.8%
83 Vermillion	2.4	2.7	3.0	29.3	32.9	33.1	33.9	2.5%
84 Vigo	37.0	42.1	44.2	44.8	45.4	48.5	55.2	13.9%
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	1.1	-	1.2	1.2	-	1.1	-
87 Warrick	20.2	20.9	23.7	7.3	7.0	22.3	23.8	6.6%
88 Washington	0.3	0.3	0.6	0.7	1.1	1.1	1.1	-4.9%
89 Wayne	44.4	46.5	48.7	51.1	53.9	56.5	58.9	4.3%
90 Wells	2.7	3.2	3.3	3.2	3.4	3.5	3.7	6.7%
91 White	0.9	2.0	0.0	4.1	3.9	3.7	3.6	-4.2%
92 Whitley	6.9	7.3	6.8	0.0	5.8	-	6.5	-
Totals	2,630.7	2,710.4	3,098.9	3,004.3	2,997.6	3,046.2	3,167.3	4.0%
						Median		2.9%
						Maximum (Posey)		2074.2%
						Minimum (Various)		-100.0%

Table 29: Personal Property Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	20.5	24.4	34.7	44.6	45.1	40.9	62.9	54.0%
2 Allen	160.8	247.4	314.6	289.1	274.0	319.0	413.0	29.5%
3 Bartholomew	185.7	152.9	144.9	135.6	114.7	97.7	128.3	31.3%
4 Benton	362.1	312.2	264.3	216.5	269.5	280.8	172.8	-38.5%
5 Blackford	11.3	15.4	20.2	20.7	19.2	16.8	18.9	12.4%
6 Boone	74.8	71.1	53.3	51.2	66.8	92.9	107.5	15.7%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	4.8	4.0	1.7	1.4	0.1	0.0	0.5	13637.2%
9 Cass	22.5	21.6	15.7	12.7	12.3	9.2	9.0	-1.6%
10 Clark	37.3	67.3	97.4	115.5	110.3	115.0	99.1	-13.8%
11 Clay	5.9	5.2	4.3	4.3	5.3	6.1	5.7	-6.5%
12 Clinton	43.0	38.2	36.7	36.5	30.1	28.2	9.3	-66.8%
13 Crawford	-	-	-	-	0.0	0.0	0.0	-24.9%
14 Daviess	2.5	2.1	3.5	4.0	2.9	5.7	5.8	1.6%
15 Dearborn	33.4	23.6	20.1	-	-	-	-	-
16 Decatur	-	79.2	76.0	61.9	52.9	51.2	43.2	-15.7%
17 DeKalb	13.0	32.7	38.1	38.2	40.0	36.1	48.3	33.8%
18 Delaware	14.6	14.0	15.6	18.2	20.9	19.1	12.5	-34.4%
19 Dubois	-	0.9	3.6	5.5	6.4	8.6	9.7	11.8%
20 Elkhart	27.7	48.1	60.2	70.5	69.3	66.7	63.6	-4.6%
21 Fayette	9.2	10.9	9.6	11.2	12.4	14.1	15.3	8.9%
22 Floyd	19.7	20.1	20.3	15.7	8.3	12.1	15.6	28.9%
23 Fountain	0.4	0.8	3.4	3.8	3.3	2.5	-	-100.0%
24 Franklin	0.0	0.2	0.3	0.5	0.4	0.2	0.1	-35.8%
25 Fulton	1.4	1.2	0.8	0.6	2.1	3.0	2.7	-10.2%
26 Gibson	30.5	13.2	8.4	6.3	5.0	6.5	4.9	-23.8%
27 Grant	90.9	85.2	75.9	60.6	48.4	41.3	40.1	-2.8%
28 Greene	4.9	5.9	6.4	8.8	11.5	10.4	8.4	-19.9%
29 Hamilton	32.6	38.0	34.6	41.0	45.3	41.8	69.0	64.9%
30 Hancock	40.8	38.9	39.1	37.6	50.5	53.5	57.8	8.0%
31 Harrison	5.2	3.6	2.1	1.2	1.2	2.0	3.0	46.7%
32 Hendricks	60.7	70.9	64.4	40.1	60.2	57.4	54.4	-5.2%
33 Henry	24.4	17.6	14.9	11.7	13.0	31.2	36.2	16.0%
34 Howard	83.0	284.8	452.4	401.1	316.4	373.2	333.5	-10.6%
35 Huntington	20.0	20.8	23.0	26.2	19.0	16.5	20.0	21.1%
36 Jackson	70.4	96.5	116.9	153.2	167.0	145.7	128.2	-12.0%
37 Jasper	8.6	7.7	45.0	40.7	33.3	22.4	16.1	-28.2%
38 Jay	-	27.9	37.4	44.1	43.1	29.1	72.1	147.4%
39 Jefferson	16.3	19.6	18.1	17.4	13.5	7.8	4.7	-39.4%
40 Jennings	9.6	9.5	10.7	9.1	8.7	9.9	16.2	64.1%
41 Johnson	40.4	42.9	55.5	64.1	78.7	74.5	63.4	-14.8%
42 Knox	2.2	468.5	704.6	699.3	649.4	596.7	435.6	-27.0%
43 Kosciusko	87.9	77.2	74.6	79.2	80.7	85.0	76.0	-10.6%
44 LaGrange	3.4	6.3	9.5	11.1	13.7	18.1	18.7	3.0%
45 Lake	122.8	112.8	1,979.3	2,374.2	1,565.6	1,003.9	625.3	-37.7%
46 LaPorte	45.1	21.3	15.8	54.0	74.1	63.0	109.9	74.3%
47 Lawrence	38.3	82.2	73.4	53.1	49.1	57.0	69.0	21.0%
48 Madison	158.4	105.5	56.6	122.0	163.1	151.4	177.1	16.9%
49 Marion	337.5	353.7	376.8	463.9	480.0	548.2	578.1	5.4%
50 Marshall	24.9	29.1	30.4	32.7	32.6	29.0	32.9	13.5%
51 Martin	-	0.8	1.0	1.0	1.3	1.0	0.8	-18.3%
52 Miami	2.9	2.8	4.0	4.9	6.6	7.2	6.9	-3.5%
53 Monroe	127.8	102.9	65.8	58.6	54.8	44.7	49.9	11.7%

Table 29: Personal Property Deductions & Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	91.0	61.4	42.0	35.4	42.8	50.3	61.9	23.1%
55 Morgan	18.1	11.1	8.0	8.7	5.9	28.8	37.0	28.4%
56 Newton	13.5	10.0	6.2	7.3	6.5	5.6	5.0	-11.2%
57 Noble	43.9	40.2	47.6	50.2	43.2	44.2	39.4	-10.8%
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	2.1	2.0	1.8	1.6	1.5	1.2	0.8	-34.6%
60 Owen	1.5	1.1	-	0.8	0.4	0.2	2.0	1048.4%
61 Parke	0.1	0.1	0.0	-	0.9	0.7	1.7	121.3%
62 Perry	19.5	18.7	18.1	20.9	17.9	18.8	21.8	16.2%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	155.1	167.7	166.5	107.4	152.6	201.7	215.2	6.7%
65 Posey	-	34.3	35.7	38.7	16.0	179.9	200.4	11.4%
66 Pulaski	5.0	12.8	10.5	12.3	8.9	2.6	3.2	24.2%
67 Putnam	23.9	44.0	50.4	62.5	64.4	67.0	62.7	-6.5%
68 Randolph	35.3	29.8	25.3	390.3	280.3	207.3	171.4	-17.3%
69 Ripley	7.3	7.5	7.3	7.3	6.5	5.2	5.1	-2.6%
70 Rush	6.9	6.4	4.7	12.7	16.3	17.0	18.7	10.0%
71 St. Joseph	33.8	56.6	60.2	66.0	88.8	68.4	42.8	-37.4%
72 Scott	18.6	15.7	18.2	35.5	39.6	40.7	25.7	-37.0%
73 Shelby	60.9	73.3	70.3	60.3	56.3	56.7	62.1	9.5%
74 Spencer	1.7	1.7	0.7	0.6	0.8	0.5	0.3	-40.4%
75 Starke	1.4	1.0	4.3	3.4	2.2	1.4	1.3	-5.0%
76 Steuben	9.7	9.1	16.6	11.9	13.9	20.2	23.3	15.1%
77 Sullivan	-	14.3	14.3	7.8	7.8	4.0	2.6	-34.8%
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	268.0	235.4	205.5	294.9	240.0	388.8	416.9	7.2%
80 Tipton	0.1	88.6	145.9	110.8	76.3	62.6	50.5	-19.4%
81 Union	1.3	-	2.9	-	5.4	3.2	2.0	-38.1%
82 Vanderburgh	62.5	55.2	49.3	61.9	54.2	52.4	64.9	23.8%
83 Vermillion	9.6	10.4	11.0	10.1	6.6	4.7	4.0	-15.3%
84 Vigo	193.9	179.3	120.2	107.1	81.0	61.4	21.0	-65.8%
85 Wabash	8.9	6.5	4.6	4.3	5.5	9.1	8.3	-9.2%
86 Warren	10.1	11.2	9.3	8.3	8.1	8.2	7.2	-12.5%
87 Warrick	42.7	50.4	61.7	53.7	38.7	28.9	53.4	84.6%
88 Washington	7.3	12.9	12.0	12.0	15.3	18.2	20.3	11.2%
89 Wayne	19.6	34.8	30.4	33.9	52.9	56.3	71.3	26.6%
90 Wells	55.7	45.1	49.9	47.2	45.9	41.4	32.2	-22.3%
91 White	333.3	235.6	207.3	168.1	142.3	122.7	173.0	40.9%
92 Whitley	124.4	91.0	72.7	55.8	48.8	41.2	35.3	-14.3%
Totals	4,227	5,014	7,227	7,985	6,946	6,676	6,316	-5.4%
						Median		-2.6%
						Maximum (Carroll)		13637.2%
						Minimum (Fountain)		-100.0%

Table 30

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, research/development, logistical distribution, and/or 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, research/development, logistical distribution, and/or 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.

Comments: Personal property abatements are widely used. In Pay 2019, the deduction amount decreased by approximately 5.8% from the previous year (Pay 2018). Regarding the increase during the Pay 2016 cycle, the vast majority of the statewide increase in the deduction amount is attributed to BP Products of North America, Inc. making a major investment in the refining equipment at its location in Lake County

Table 30: Personal Property Economic Revitalization Area Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	20.5	24.4	34.7	44.6	45.1	40.9	62.9	54.0%
2 Allen	128.4	209.1	271.2	240.6	229.0	263.5	354.1	34.4%
3 Bartholomew	185.7	152.9	144.9	135.6	114.7	97.7	127.5	30.5%
4 Benton	362.1	312.2	264.3	216.5	269.5	280.8	172.8	-38.5%
5 Blackford	11.3	15.4	20.2	20.7	19.2	16.8	18.8	11.7%
6 Boone	74.8	71.1	53.3	51.1	66.8	92.9	107.5	15.7%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	4.8	4.0	1.7	1.4	0.1	0.0	0.5	13637.2%
9 Cass	22.5	21.6	15.7	12.7	12.3	9.2	9.0	-1.6%
10 Clark	23.8	23.5	14.7	16.2	25.5	22.3	14.3	-36.0%
11 Clay	5.9	5.2	4.3	4.3	5.3	6.1	5.7	-6.5%
12 Clinton	43.0	38.2	36.7	36.5	30.1	28.2	9.3	-66.8%
13 Crawford	-	-	-	-	0.0	0.0	0.0	-24.9%
14 Daviess	2.5	2.1	3.5	4.0	2.9	5.7	5.8	1.6%
15 Dearborn	33.4	23.6	20.1	-	-	-	-	-
16 Decatur	-	79.2	76.0	61.9	52.9	51.2	42.3	-17.3%
17 DeKalb	13.0	27.4	33.7	33.7	35.8	32.1	44.4	38.5%
18 Delaware	14.6	14.0	15.6	18.2	20.9	19.1	12.5	-34.4%
19 Dubois	-	0.9	3.6	5.5	6.4	8.5	9.5	11.2%
20 Elkhart	24.9	40.9	53.0	58.4	59.3	55.2	51.6	-6.4%
21 Fayette	2.9	2.4	1.7	1.8	1.4	0.9	0.2	-77.6%
22 Floyd	15.3	15.9	15.9	13.7	5.7	10.1	10.9	8.5%
23 Fountain	0.4	0.8	3.4	3.8	3.3	2.5	-	-100.0%
24 Franklin	0.0	0.2	0.3	0.5	0.4	0.2	0.1	-35.8%
25 Fulton	1.4	1.2	0.8	0.6	2.1	3.0	2.6	-15.1%
26 Gibson	30.5	13.2	8.4	6.3	5.0	6.5	4.9	-23.8%
27 Grant	90.4	85.2	75.9	60.6	48.4	41.3	40.1	-2.8%
28 Greene	4.9	5.9	6.4	8.8	11.5	9.7	7.7	-21.3%
29 Hamilton	32.6	38.0	34.6	41.0	44.3	40.9	67.5	65.0%
30 Hancock	40.8	38.9	39.1	37.6	50.5	53.5	57.8	8.0%
31 Harrison	5.2	3.6	2.1	1.2	1.2	2.0	1.5	-26.2%
32 Hendricks	60.7	70.9	64.4	40.1	60.2	57.4	54.3	-5.4%
33 Henry	24.4	17.6	14.8	11.7	13.0	30.4	34.7	13.9%
34 Howard	83.0	284.8	452.4	401.1	316.4	373.2	333.5	-10.6%
35 Huntington	20.0	20.8	23.0	26.2	19.0	16.5	20.0	21.1%
36 Jackson	70.4	96.5	116.9	153.2	167.0	145.7	128.2	-12.0%
37 Jasper	8.6	7.7	45.0	40.7	33.3	22.4	16.1	-28.2%
38 Jay	-	27.9	37.4	44.1	43.1	29.1	72.1	147.4%
39 Jefferson	16.3	19.6	18.1	-	13.5	7.8	4.7	-39.4%
40 Jennings	9.6	9.5	10.7	9.1	8.7	9.9	16.2	64.1%
41 Johnson	40.4	42.9	55.5	64.1	78.7	73.8	62.1	-15.8%
42 Knox	1.3	463.2	703.4	698.1	648.2	595.5	431.3	-27.6%
43 Kosciusko	87.9	77.2	74.6	79.2	80.7	85.0	75.6	-11.1%
44 LaGrange	3.4	6.3	9.5	11.1	13.7	17.7	16.9	-4.7%
45 Lake	43.0	33.4	1,896.2	2,291.3	1,463.5	909.8	527.9	-42.0%
46 LaPorte	15.6	21.3	15.8	54.0	74.1	62.4	108.8	74.5%
47 Lawrence	34.3	77.5	68.0	47.4	43.4	51.5	60.2	16.9%
48 Madison	158.4	105.5	56.6	122.0	163.1	151.4	177.1	16.9%
49 Marion	337.5	353.7	308.1	341.7	334.2	405.5	455.0	12.2%
50 Marshall	24.9	29.1	30.4	32.7	32.2	28.7	32.9	14.7%
51 Martin	-	0.8	1.0	1.0	1.3	1.0	0.8	-18.3%
52 Miami	2.9	2.8	2.8	4.1	6.6	7.2	6.9	-3.5%
53 Monroe	94.3	46.7	32.2	21.4	18.2	7.5	17.2	130.8%

Table 30: Personal Property Economic Revitalization Area Abatements (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	91.0	61.4	42.0	35.4	42.6	50.0	61.6	23.1%
55 Morgan	18.1	11.1	8.0	8.7	5.9	28.8	37.0	28.4%
56 Newton	13.5	10.0	6.2	5.1	4.4	3.7	1.5	-57.7%
57 Noble	43.9	40.2	47.6	50.2	43.2	44.2	39.1	-11.5%
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	2.1	2.0	1.8	1.6	1.5	1.2	0.8	-34.6%
60 Owen	1.5	1.1	-	0.8	0.4	-	2.0	-
61 Parke	0.1	0.1	0.0	-	0.9	0.7	1.7	121.3%
62 Perry	19.5	18.7	18.1	20.9	17.9	18.7	21.8	16.3%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	155.1	167.7	166.5	104.3	146.2	195.6	209.2	7.0%
65 Posey	-	34.3	35.7	38.7	16.0	179.9	200.4	11.4%
66 Pulaski	5.0	12.8	10.5	12.3	8.9	2.6	3.2	24.2%
67 Putnam	23.9	44.0	50.4	62.5	64.4	67.0	62.7	-6.5%
68 Randolph	35.3	29.8	25.3	390.3	280.3	207.3	171.4	-17.3%
69 Ripley	7.3	7.5	7.3	7.3	6.5	5.2	5.1	-2.6%
70 Rush	6.9	6.4	4.7	12.7	16.3	17.0	18.7	10.0%
71 St. Joseph	33.8	41.2	39.3	43.5	67.6	51.0	27.3	-46.3%
72 Scott	18.6	15.7	18.2	35.5	39.6	40.7	25.7	-37.0%
73 Shelby	60.9	73.3	70.3	60.3	56.3	56.7	62.1	9.5%
74 Spencer	1.7	1.7	0.7	0.6	0.8	0.5	0.3	-40.4%
75 Starke	1.4	1.0	4.3	3.4	2.2	1.4	1.1	-19.9%
76 Steuben	9.7	9.1	16.6	11.9	13.9	20.2	23.3	15.1%
77 Sullivan	-	14.3	14.3	7.8	7.8	4.0	2.6	-34.8%
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	263.3	234.9	199.3	287.3	231.9	381.4	408.8	7.2%
80 Tipton	0.1	88.6	145.9	110.8	76.2	62.6	50.4	-19.4%
81 Union	1.3	-	2.9	-	5.4	3.2	2.0	-38.1%
82 Vanderburgh	44.6	33.5	24.6	37.2	30.2	27.5	41.6	51.3%
83 Vermillion	9.6	10.4	11.0	10.1	6.6	4.7	4.0	-15.3%
84 Vigo	193.9	179.3	120.2	107.1	81.0	61.4	21.0	-65.8%
85 Wabash	8.9	6.5	4.6	4.3	5.5	9.1	8.2	-10.2%
86 Warren	10.1	11.2	9.3	8.3	8.1	8.2	7.2	-12.5%
87 Warrick	42.7	50.4	61.7	53.7	38.7	28.9	53.4	84.6%
88 Washington	7.3	12.9	12.0	12.0	15.2	18.1	16.1	-11.3%
89 Wayne	16.4	31.6	25.3	28.0	51.1	54.2	68.5	26.3%
90 Wells	55.7	45.1	49.9	47.2	45.9	41.4	32.2	-22.3%
91 White	333.3	235.6	207.3	168.1	142.3	122.7	173.0	40.9%
92 Whitley	124.4	91.0	72.7	55.8	48.8	41.1	35.2	-14.3%
Totals	3,993.5	4,720.7	6,827.0	7,476.0	6,432.3	6,151.4	5,794.5	-5.8%
						Median		-5.9%
						Maximum (Carroll)		13637.2%
						Minimum (Fountain)		-100.0%

Table 31

Enterprise Zone Investment Deduction

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 or entrepreneur and enterprise district property located at the enterprise zone or entrepreneur and enterprise district location for which the taxpayer made the qualified investment. The term "qualified investment" means any of the following expenditures relating to an enterprise zone or entrepreneur and enterprise district 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. (7) In the case of an entrepreneur and enterprise district, the purchase of new information technology equipment, new logistical distribution equipment, or new research and development equipment.

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 or entrepreneur and enterprise district property assessed at the enterprise zone or entrepreneur and enterprise district location on a particular assessment date; minus (2) the total amount of the base year assessed value for the enterprise zone or entrepreneur and enterprise district location.

Comments: The change in the total statewide amount in this deduction from Pay 2018 to Pay 2019 was relatively small with a decrease of 0.5%. The erratic growth and decrease of this deduction since Pay 2013 (approximately 6.4% average annual increase) may indicate inconsistent reporting by the counties.

Table 31: Enterprise Zone Investment Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	-	-	-	-	-	-	-	-
2 Allen	32.4	38.3	43.4	48.5	45.0	55.4	58.9	6.3%
3 Bartholomew	-	-	-	-	-	-	-	-
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	-	-	-	-	-	-	-	-
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	13.5	43.7	82.7	99.2	84.8	92.1	83.6	-9.2%
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	2.8	4.3	5.1	7.5	7.9	7.7	6.8	-11.3%
21 Fayette	6.3	8.6	7.9	9.4	11.0	13.2	15.1	14.7%
22 Floyd	4.5	4.2	4.4	2.0	2.5	2.0	4.7	129.8%
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	0.5	-	-	-	-	-	-	-
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	0.9	5.3	1.2	1.2	1.2	1.2	4.3	258.6%
43 Kosciusko	-	-	-	-	-	-	-	-
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	79.7	79.4	82.9	78.5	97.9	89.6	87.6	-2.3%
46 LaPorte	29.5	-	-	-	-	-	0.1	-
47 Lawrence	4.0	4.7	5.4	5.7	5.7	5.5	7.9	43.3%
48 Madison	-	-	-	-	-	-	-	-
49 Marion	-	-	-	-	-	-	-	-
50 Marshall	-	-	-	-	0.3	0.3	-	-100.0%
51 Martin	-	-	-	-	-	-	-	-
52 Miami	-	-	1.2	0.8	-	-	-	-
53 Monroe	33.6	42.5	33.6	37.2	36.6	36.5	31.4	-14.1%

Table 31: Enterprise Zone Investment Deductions (in Millions)

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
54 Montgomery	-	-	-	-	-	-	-	-
55 Morgan	-	-	-	-	-	-	-	-
56 Newton	-	-	-	-	-	-	-	-
57 Noble	-	-	-	-	-	-	-	-
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	-	-	-	-	-	-	-	-
60 Owen	-	-	-	-	-	0.2	-	-100.0%
61 Parke	-	-	-	-	-	-	-	-
62 Perry	-	-	-	-	-	-	-	-
63 Pike	-	-	-	-	-	-	-	-
64 Porter	-	-	-	-	-	-	-	-
65 Posey	-	-	-	-	-	-	-	-
66 Pulaski	-	-	-	-	-	-	-	-
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	-	-	-	-	-	-	-	-
69 Ripley	-	-	-	-	-	-	-	-
70 Rush	-	-	-	-	-	-	-	-
71 St. Joseph	-	15.4	21.0	22.5	21.2	17.4	15.4	-11.4%
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	-	-	-	-	-	-	-	-
74 Spencer	-	-	-	-	-	-	-	-
75 Starke	-	-	-	-	-	-	-	-
76 Steuben	-	-	-	-	-	-	-	-
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	4.7	0.5	6.2	7.6	8.1	7.4	8.1	9.6%
80 Tipton	-	-	-	-	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	17.9	21.7	24.7	24.7	24.1	24.9	23.2	-7.0%
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	0.1	0.1	4.2	5282.9%
89 Wayne	3.2	3.2	5.1	5.9	1.8	2.1	2.8	32.9%
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	-	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
Totals	233.4	271.7	324.6	350.7	348.1	355.7	354.1	-0.5%
						Median		2.0%
						Maximum (Washington)		5282.9%
						Minimum (Various)		-100.0%

Table 32

Veteran Deductions

Personal Property

This table combines the following deductions:

Partially Disabled Veteran's 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 (\$12,000 prior to Pay 2005)

Totally Disabled Veteran's 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 \$175,000 (\$143,160 prior to 1/1/17); 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: \$12,480 (\$6,000 prior to Pay 2005)

Surviving Spouse of World War I Veteran's 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 (\$9,000 prior to Pay 2005)

World War I Veteran's Deduction

Code: IC 6-1.1-12-17.4 and IC 6-1.1-12-17.5

Summary: A World War I veteran who is a resident of Indiana may obtain a deduction from the assessed value of real property or personal property mobile or manufactured home the individual owns or is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the property is the veteran's principal residence;
2. the assessed value of the property does not exceed \$206,500 (\$163,000 prior to 3/1/07);
3. the veteran owns the property for at least one year before claiming the deduction; and
4. the veteran does not receive the over 65 deduction.

Amount: \$18,720 (\$9,000 prior to Pay 2005)

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.

Comments: Apparent reporting inconsistencies in some counties greatly impact statewide trends. The World War I Veteran's Deduction is no longer available for an assessment date starting on January 1, 2016.

Table 32: Personal Property Veteran Deductions

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
1 Adams	-	-	-	-	-	-	-	-
2 Allen	-	6,640	6,640	6,640	-	-	-	-
3 Bartholomew	-	-	-	-	-	-	-	-
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	24,960	24,240	24,960	24,960	24,960	24,960	-	-100.0%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	14,660	11,660	-	-	-	-	-	-
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	7,870	5,230	4,660	4,660	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	-	-	-	-	-	-	-	-
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	-	-	-	-	-	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	5,960	5,960	5,960	5,960	6,170	-	-	-
28 Greene	-	-	-	-	-	-	-	-
29 Hamilton	-	-	-	-	-	-	-	-
30 Hancock	-	-	-	-	-	-	-	-
31 Harrison	2,430	2,430	2,430	2,430	-	-	-	-
32 Hendricks	-	-	-	-	-	-	-	-
33 Henry	2,150	2,150	2,880	2,010	-	-	-	-
34 Howard	-	-	-	-	-	-	-	-
35 Huntington	-	-	-	-	-	-	-	-
36 Jackson	-	-	-	-	-	-	-	-
37 Jasper	-	-	-	-	-	-	-	-
38 Jay	-	-	-	-	-	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	-	-	-	-	-	-	-	-
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	-	-	-	-	-	-	-	-
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	-	-	-	-	-	-	-	-
46 LaPorte	-	-	-	-	-	-	-	-
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	-	-	-	-	-	-	-	-
49 Marion	-	-	-	-	-	-	-	-
50 Marshall	-	-	-	-	-	-	-	-
51 Martin	-	-	-	-	-	-	-	-
52 Miami	-	-	-	-	-	-	-	-

Table 32: Personal Property Veteran Deductions

County	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	% Change 2018-2019
53 Monroe	-	-	-	-	-	-	-	-
54 Montgomery	-	-	-	-	-	-	-	-
55 Morgan	-	-	4,430	4,430	-	-	-	-
56 Newton	-	-	330	330	-	-	-	-
57 Noble	-	-	-	-	-	-	-	-
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	-	-	-	-	-	-	-	-
60 Owen	-	-	-	-	-	-	-	-
61 Parke	-	-	-	-	-	-	-	-
62 Perry	11,848	13,226	13,014	13,928	13,864	14,722	15,524	5.4%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	-	-	-	-	-	-	-	-
65 Posey	-	-	-	-	-	-	-	-
66 Pulaski	-	-	-	-	-	-	-	-
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	160	60	60	20	-	-	-	-
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	10,530	6,990	6,990	6,010	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	-	-	-	-	-	-	-	-
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	-	-	-	-	-	-	-	-
90 Wells	-	-	-	-	-	-	-	-
91 White	6,910	-	-	1,210	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
Totals	87,478	78,586	72,354	72,588	44,994	39,682	15,524	-60.9%
						Median		-47.3%
						Maximum (Perry)		5.4%
						Minimum (Boone)		-100.0%

Table 33
Exemptions – Code Cite Cross Reference

Type of Property	Code Cite
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 (its agencies or the Bureau of Motor Vehicles Commission)	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
Property owned by a Water Company	IC 6-1.1-10-6 IC 14-33-20-27
Property owned by a Non-Profit Company that 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
Property perpetuating memory of soldiers & sailors	IC 6-1.1-10-17
Property owned by a not-for-profit corporation whose primary purpose is to support the field of fine arts	IC 6-1.1-10-18
Property operated as a hospital	IC 6-1.1-10-18.5 IC 5-1-4-26 IC 16-22-6-34
Property owned by a not-for-profit corporation whose primary purpose is to support the field of early childhood education services	IC 6-1.1-10-46

Property Owned by a Homeowners Association	IC 6-1.1-10-37.8
Nonprofit health, fitness, aquatics, and community center	IC 6-1.1-10-48