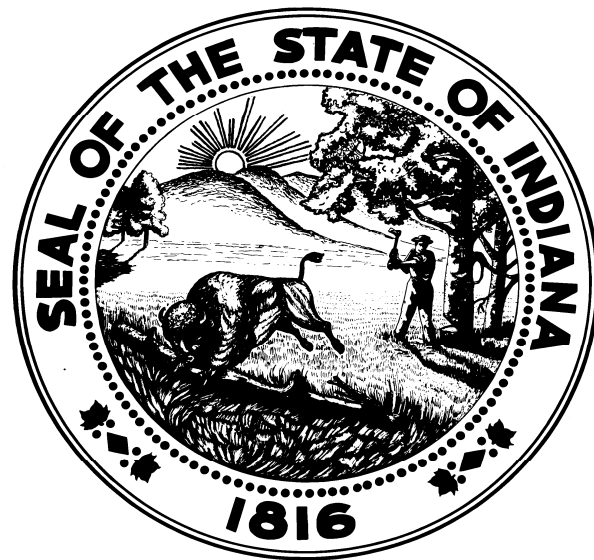


**Report on Property Tax  
Exemptions, Deductions, and Abatements**



**April 30, 2018**

**Department of Local Government Finance**

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**To:** Senator Ryan Mishler, Chairman  
State Budget Committee

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

**Date:** April 30, 2018

**Subject:** Report on Property Tax Exemptions, Deductions, and Abatements – 2018

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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 2017 and is submitted to the Legislative Services Agency for distribution to all legislators. The report, prepared by the Department's Data Analysis Division, presents an analysis of property tax exemptions, deductions, and abatements for the state in total and by county.

To view the report, please visit the following website: [www.in.gov/dlgf/](http://www.in.gov/dlgf/). It is our hope that you find the 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 2011-Pay 2017

**April 30, 2018**

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## Department of Local Government Finance

100 North Senate Avenue N1058

Indianapolis, Indiana 46204

Phone (317) 232-3777

Fax (317) 974-1629

<http://www.in.gov/dlgf/>

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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 2011 to Pay 2017. 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 2017 totals \$492.8 billion.

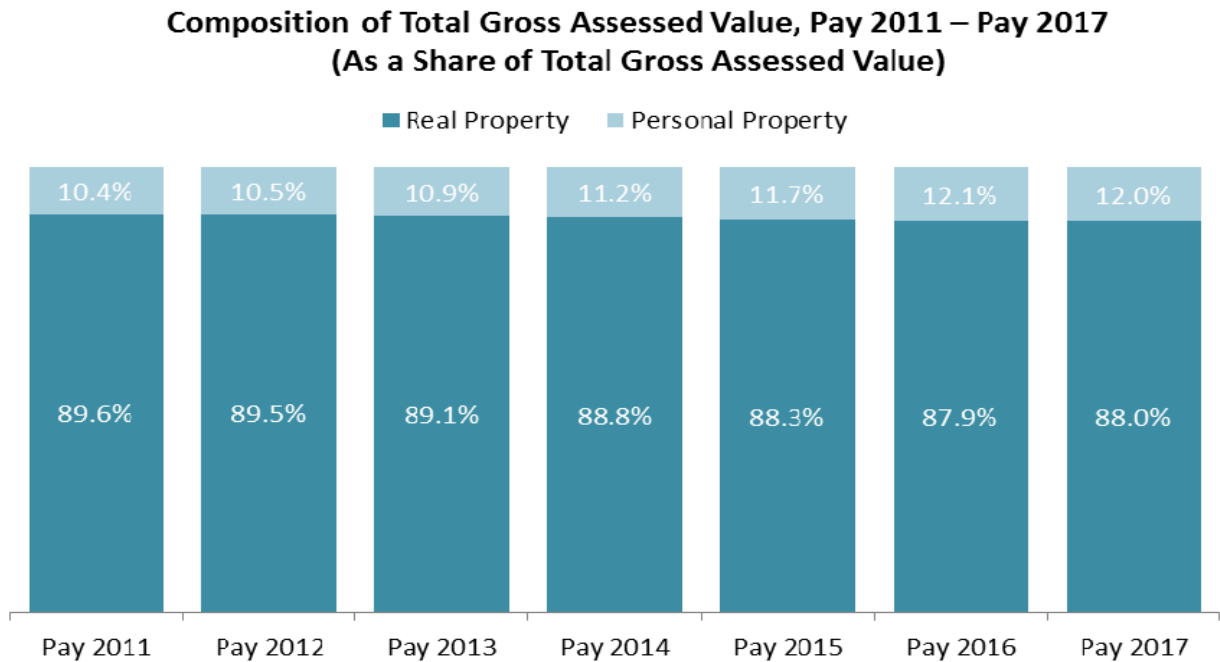
<b>Table 1: Assessed Value, Exemptions, Deductions &amp; Abatements (in Millions of Dollars)</b>									
	<u>Pay 2011</u>	<u>Pay 2012</u>	<u>Pay 2013</u>	<u>Pay 2014</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Average Annual Increase 2011- 2017</u>	<u>Annual Increase 2016-2017</u>
Gross Assessed Value of All Property	456,100	456,500	452,400	457,100	471,100	482,500	492,800	1.3%	2.1%
Total Exemptions	21,800	22,000	21,100	21,500	22,200	22,300	22,700	0.7%	1.8%
Total Deductions	134,700	134,300	132,800	129,900	132,500	135,300	139,000	0.5%	2.7%
Total Abatements	8,100	7,000	6,000	6,600	8,700	9,600	8,800	1.4%	-8.3%
Total Exemptions, Deductions & Abatements	164,600	163,400	159,900	158,000	163,400	167,200	170,500	0.6%	2.0%
Net Assessed Value of All Property	291,500	293,100	292,500	299,100	307,700	315,300	322,400	1.7%	2.3%
<b>Gross Assessed Value of Real Property</b>									
Gross Assessed Value of Real Property	408,600	408,500	403,100	405,900	415,800	424,300	433,700	1.0%	2.2%
Real Property Exemptions	19,400	19,700	18,400	18,800	19,100	19,300	19,700	0.3%	2.1%
Real Property Deductions	134,500	134,100	132,600	129,600	132,100	134,800	138,400	0.5%	2.7%
Real Property Abatements	2,700	2,300	2,000	1,900	1,900	2,100	2,400	-1.9%	14.3%
Real Property Exemptions, Deductions & Abatements	156,600	156,100	153,000	150,200	153,100	156,200	160,500	0.4%	2.8%
Net Assessed Value of Real Property	252,000	252,400	250,100	255,700	262,700	268,100	273,200	1.4%	1.9%
<b>Gross Assessed Value of Personal Property</b>									
Gross Assessed Value of Personal Property	47,500	48,000	49,300	51,100	55,300	58,200	59,100	3.7%	1.5%
Personal Property Exemptions	2,400	2,300	2,600	2,700	3,100	3,000	3,000	3.8%	0.0%
Personal Property Deductions	200	200	200	300	400	500	500	16.5%	0.0%
Personal Property Abatements	5,400	4,700	4,000	4,700	6,800	7,500	6,400	2.9%	-14.7%
Personal Property Exemptions, Deductions & Abatements	8,000	7,300	6,900	7,700	10,300	11,000	9,900	3.6%	-10.0%
Net Assessed Value of Personal Property	39,500	40,700	42,400	43,400	45,000	47,200	49,200	3.7%	4.2%

Table 2 shows the amounts of the constitutionally and statutorily permitted exemptions, deductions and abatements, which in total lowers taxable value by \$170.5 billion in Pay 2017 (about 35%).

<b>Table 2: Exemptions, Deductions and Abatements by type (in Millions of Dollars)</b>									
	<u>Pay 2011</u>	<u>Pay 2012</u>	<u>Pay 2013</u>	<u>Pay 2014</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Average Annual Increase 2011-2017</u>	<u>Annual Increase 2016-2017</u>
<b>Real Property Deductions &amp; Abatements</b>									
Age 65 Deductions	1,576.9	1,568.2	1,559.1	1,524.1	1,479.1	1,436.1	1,394.6	-2.0%	-2.9%
Blind and/or Disabled Deductions	571.0	582.6	593.7	597.7	601.7	601.8	603.3	0.9%	0.2%
Fertilizer and Pesticides Deduction	18.6	19.3	20.9	18.9	20.4	21.0	21.5	2.4%	2.2%
Investment Deduction	28.6	0.0	0.0	0.0	0.0	0.0	0.0		
Mortgage and Contract Deductions	3,676.8	3,653.2	3,628.9	3,587.0	3,516.3	3,487.6	3,475.5	-0.9%	-0.3%
Standard Deduction	72,950.1	72,761.6	72,277.6	70,031.5	70,699.2	71,356.9	72,306.8	-0.1%	1.3%
Supplemental Homestead Deduction	54,308.2	54,104.0	52,985.4	52,177.8	54,059.6	56,101.4	58,773.7	1.3%	4.8%
Energy Systems Deductions	198.5	229.1	255.2	291.5	315.1	313.4	336.2	9.2%	7.3%
Rehabilitation & Economic Revitalization Area Abatements	2,705.9	2,276.0	1,976.4	1,864.5	1,922.8	2,087.9	2,368.4	-2.2%	13.4%
Veteran Deduction	1,136.8	1,187.3	1,249.6	1,319.7	1,375.6	1,442.9	1,506.8	4.8%	4.4%
Model Residence Deduction	38.4	19.5	11.9	10.0	7.9	14.1	13.2	-16.3%	-6.1%
Residence in Inventory Deduction	0.0	0.0	1.2	0.6	1.3	0.7	1.8		149.8%
Heritage Barn Deduction	0.0	0.0	0.0	0.0	0.0	3.5	9.1		156.3%
<b>Real Property Exemptions</b>	19,420.1	19,699.5	18,444.9	18,824.5	19,084.4	19,303.7	19,720.0	0.3%	2.2%
<b>Personal Property Deductions &amp; Abatements</b>									
Business Investment Deduction	20.5	0.0	0.0	0.0	0.0	0.0	0.0		
Veteran's Deductions	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-16.5%	
Coal or Oil Shale Deduction	0.0	23.9	0.0	21.8	75.2	141.1	165.9		17.6%
Enterprise Zone Deductions	202.7	199.0	233.4	271.7	324.6	350.7	348.1	9.4%	-0.7%
Urban Dev. Econ Revital Deductions	5,391.0	4,731.9	3,993.5	4,720.7	6,827.0	7,476.0	6,432.3	3.0%	-14.0%
Certified Technology Park	0.0	0.0	0.0	0.0	0.2	17.4	0.0		-100.0%
<b>Personal Property Exemptions</b>	2,366.6	2,324.5	2,630.7	2,710.4	3,098.9	3,004.3	2,997.6	4.0%	-0.2%

The summary level data show a change in the composition of Indiana’s tax base. As shown in Figure 1, the split between real and personal 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 latter part 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.

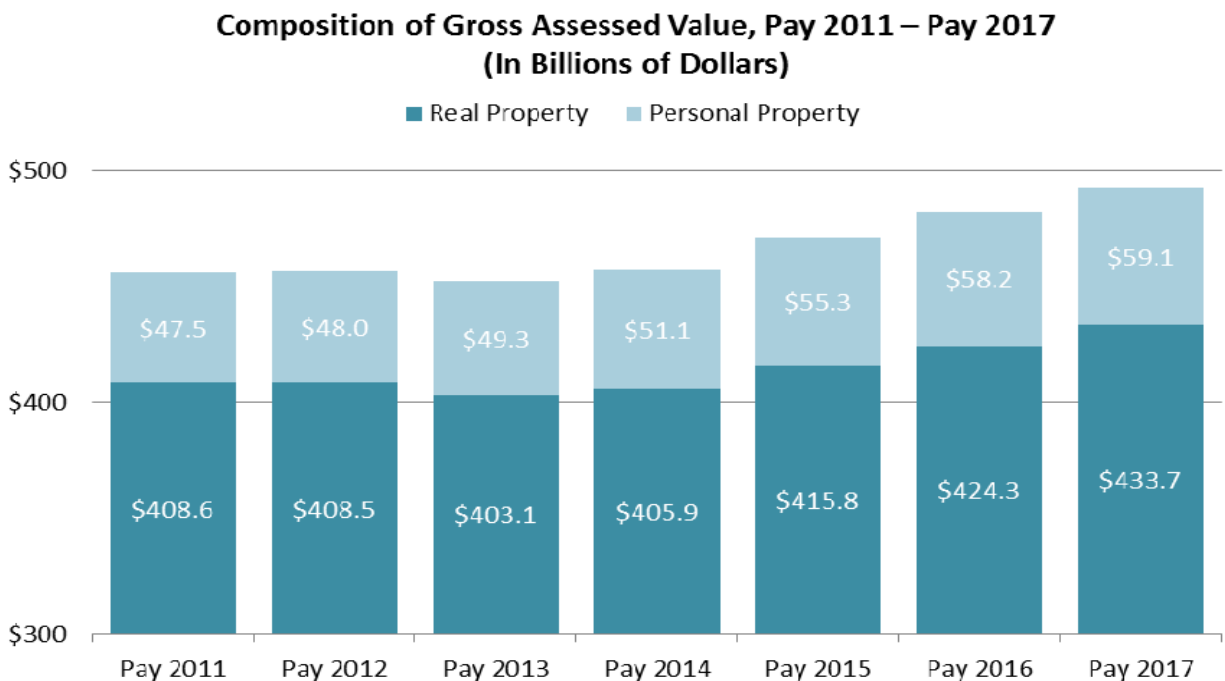


Figure 2 shows the gross assessed value of all property as well as the composition of gross assessed value over the seven-year period from Pay 2011 – Pay 2017. Gross assessed value for all property within the state has increased by an average of 1.3% annually from Pay 2011 to Pay 2017. The most substantial increase was from Pay 2014 to Pay 2015 when gross assessed value increased by roughly 3.1%. Gross assessed values were at their highest for the seven-year period in Pay 2017 at \$492.8 billion.

Real property gross assessed value has increased by an average of 1.0% annually, statewide, since Pay 2011. Pay 2015 saw the biggest percentage growth in real property gross assessed value at approximately 2.4% from Pay 2014. Real property gross assessed values were at their highest for the seven-year period in Pay 2017 at \$433.7 billion.

Statewide gross assessed value of personal property has increased at a more expansive rate than real property since Pay 2011, an average of 3.7% annually. Like real property, 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 2017 at \$59.1 billion.

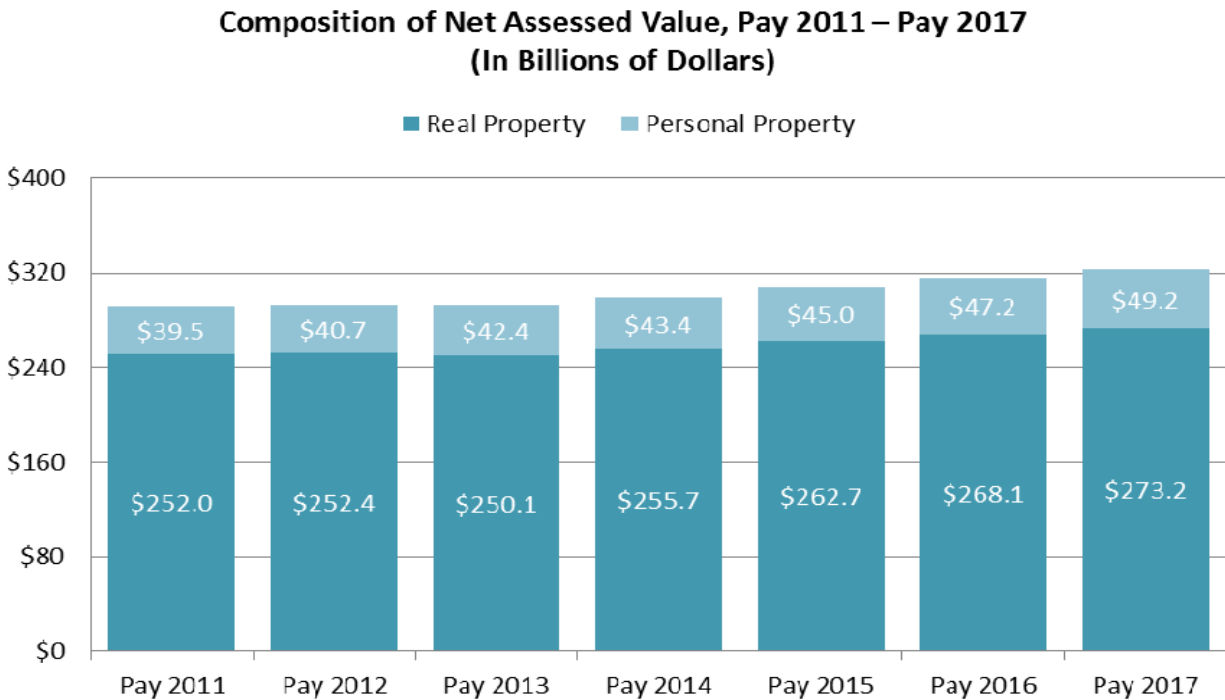
**Figure 2**



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 2011 – Pay 2017 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 1.7%. Pay 2015 saw the biggest percentage growth in net assessed value at approximately 2.9% from Pay 2014. Net assessed values were at their highest for the seven-year period in Pay 2015 at approximately \$322.4 billion.

**Figure 3**

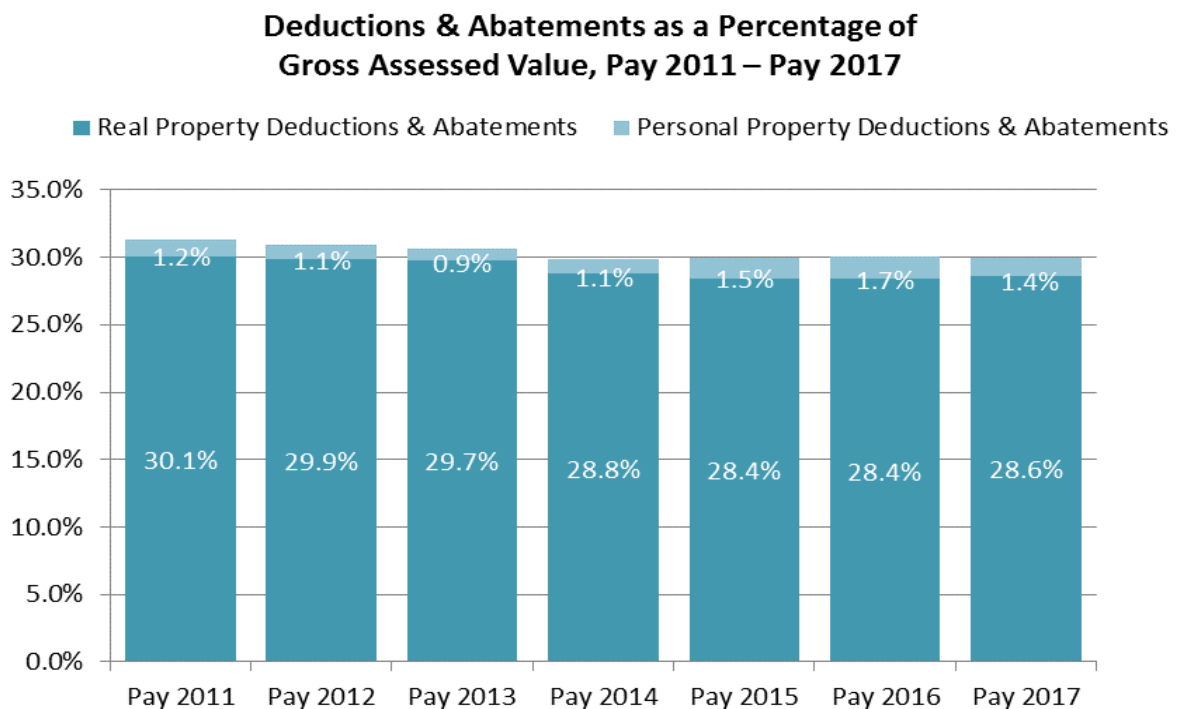


Net assessed value by county and type of property can be found in Tables 6 through 8.

## **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.

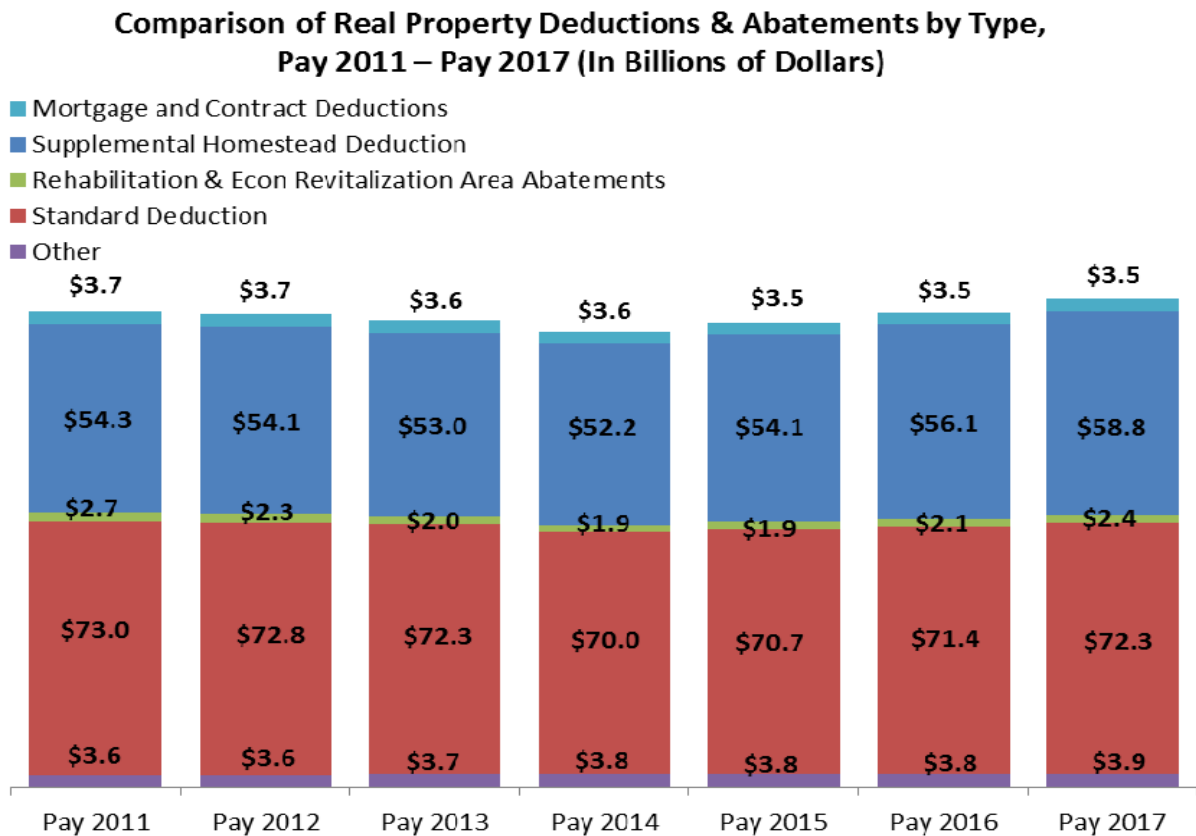
Indiana Code allows for a variety of deductions and abatements for real property. The most common real property deductions and abatements during the seven-year period in terms of dollar amount are the following: 1) Standard deduction, 2) Supplemental standard deduction, 3) Mortgage and contract deductions, 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. Beginning in 2010, the investment deduction is no longer a valid real property deduction. Likewise, the heritage barn deduction went into effect with the Pay 2016 cycle.

**Figure 5**



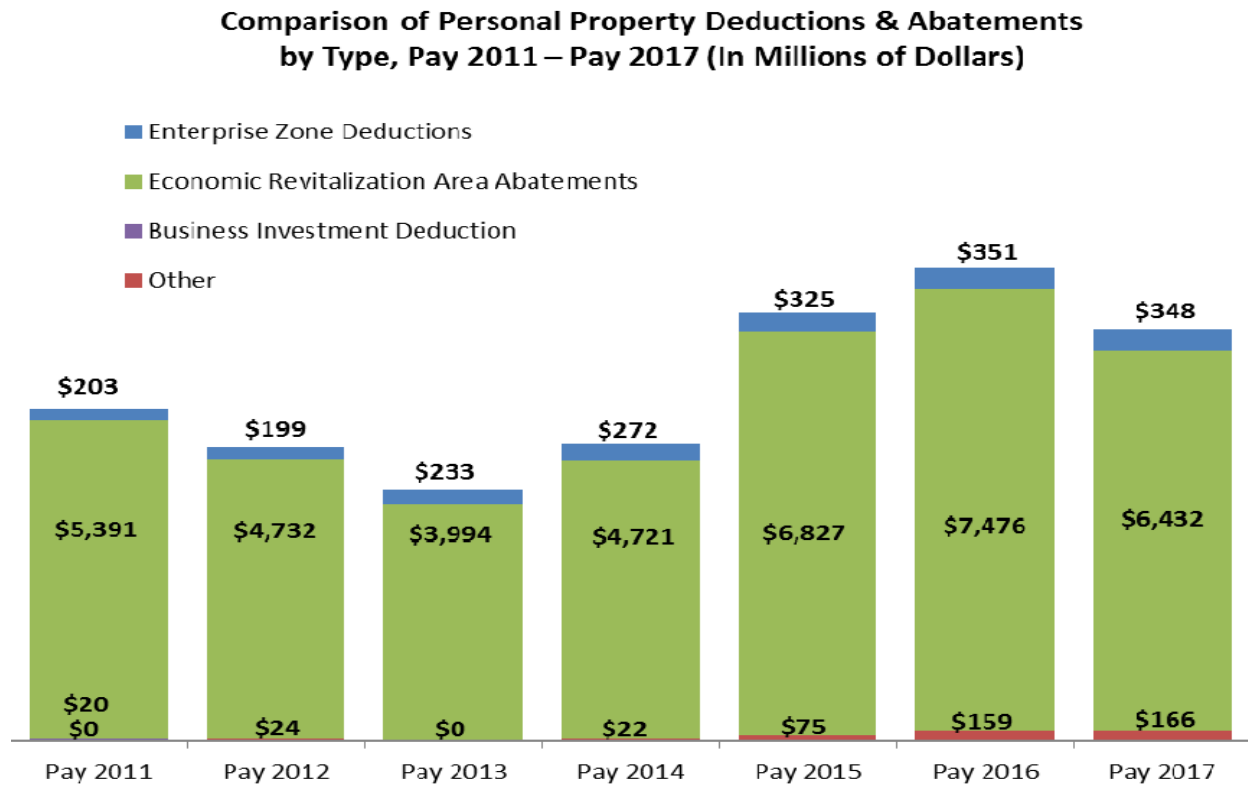
Real property deductions and abatements by county and type can be found in Tables 14 through 27.

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 2017, as shown by Figure 6, ERA abatements are the largest category of personal property deductions with \$6.4 billion, followed by enterprise zone investment deductions with \$348 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**



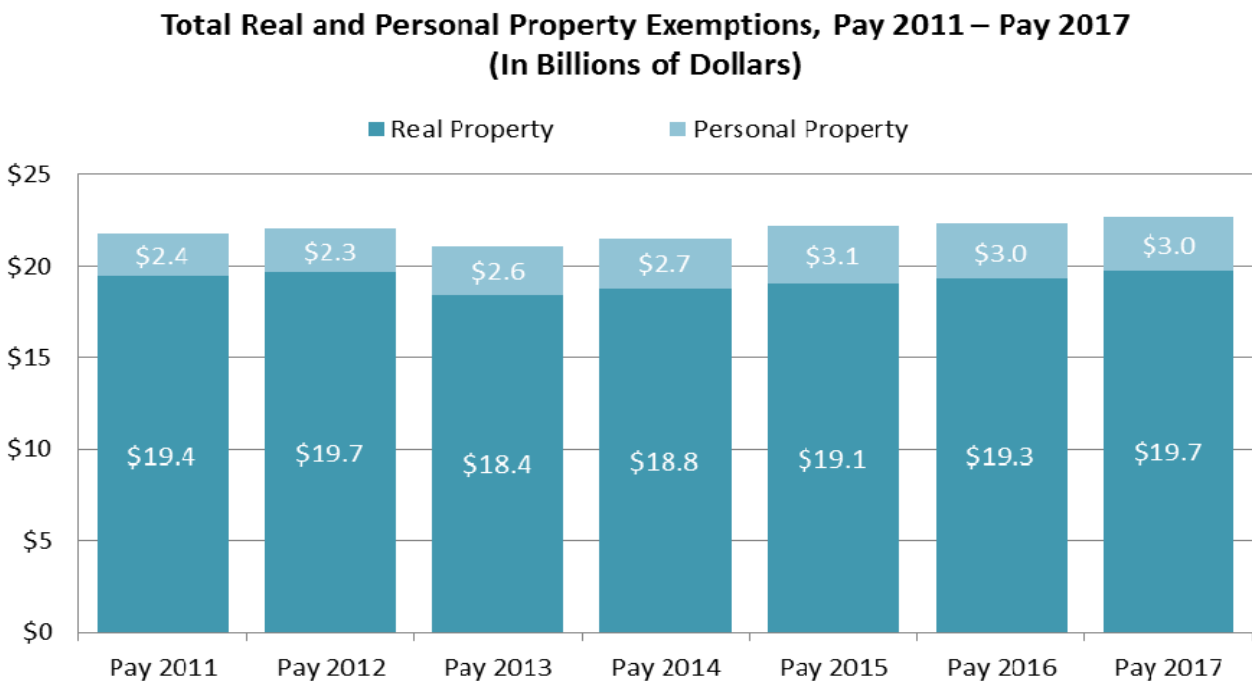
Personal property deductions and abatements by county and type can be found in Tables 31 through 34.

## **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 continues to be 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 relatively stable during the seven-year period, averaging approximately \$22 billion annually.

**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 2011 to Pay 2017. 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 2.1% from Pay 2016 to Pay 2017. For real property gross assessed values alone, the statewide total increased by 2.2% from Pay 2016 to Pay 2017. Furthermore, statewide personal property gross assessed value experienced an increase of 1.7% from Pay 2016 to Pay 2017.



Table 3: Total Gross Assessed Value (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	2,099.1	2,141.7	2,121.0	2,211.8	2,277.6	2,325.4	2,361.9	1.6%
2 Allen	21,927.8	21,948.5	21,880.9	22,218.2	22,814.1	23,392.0	24,266.5	3.7%
3 Bartholomew	6,089.8	6,107.5	6,245.3	6,440.8	6,593.6	6,825.8	6,966.5	2.1%
4 Benton	1,470.2	1,366.9	1,363.1	1,360.6	1,462.1	1,491.3	1,567.0	5.1%
5 Blackford	632.0	670.3	648.0	650.7	692.7	699.5	717.5	2.6%
6 Boone	6,072.4	6,160.4	6,369.3	6,584.2	7,075.1	7,663.9	8,009.6	4.5%
7 Brown	1,699.2	1,677.6	1,665.4	1,672.9	1,694.2	1,700.7	1,722.0	1.3%
8 Carroll	1,466.6	1,503.7	1,528.3	1,565.5	1,669.8	1,679.9	1,706.8	1.6%
9 Cass	1,961.9	1,949.5	1,907.9	1,903.9	2,002.7	2,024.3	2,059.7	1.7%
10 Clark	7,550.2	7,409.8	7,327.3	7,309.1	7,560.1	7,810.1	8,083.4	3.5%
11 Clay	1,312.8	1,347.7	1,344.6	1,364.1	1,441.5	1,473.3	1,475.0	0.1%
12 Clinton	2,105.8	2,100.4	2,130.0	2,183.6	2,263.8	2,367.0	2,411.9	1.9%
13 Crawford	452.9	466.2	473.4	472.2	476.1	476.4	474.9	-0.3%
14 Daviess	1,698.8	1,783.1	1,804.7	1,827.0	1,934.1	1,991.2	2,083.1	4.6%
15 Dearborn	3,812.3	3,790.0	3,604.7	3,553.3	3,519.7	3,524.8	3,517.0	-0.2%
16 Decatur	2,223.8	2,237.1	2,215.2	2,244.5	2,308.2	2,315.7	2,387.1	3.1%
17 DeKalb	3,215.3	3,226.2	3,190.4	3,243.4	3,300.5	3,396.7	3,533.8	4.0%
18 Delaware	6,237.6	6,274.8	6,092.9	6,144.1	6,270.0	6,352.7	6,380.7	0.4%
19 Dubois	3,206.0	3,251.5	3,204.3	3,271.8	3,370.9	3,423.3	3,487.7	1.9%
20 Elkhart	12,952.9	12,409.1	11,959.1	11,966.6	12,286.8	12,637.5	13,161.2	4.1%
21 Fayette	1,151.4	1,165.2	1,169.6	1,112.3	1,160.1	1,148.0	1,150.6	0.2%
22 Floyd	5,216.4	5,237.8	5,187.5	5,122.4	5,212.6	5,301.2	5,577.8	5.2%
23 Fountain	1,043.2	1,096.5	1,124.5	1,137.0	1,249.1	1,254.7	1,256.0	0.1%
24 Franklin	1,550.5	1,575.8	1,513.4	1,572.8	1,589.2	1,607.7	1,626.3	1.2%
25 Fulton	1,391.4	1,416.3	1,414.5	1,437.3	1,505.5	1,498.1	1,499.9	0.1%
26 Gibson	2,989.3	3,046.1	3,043.8	3,099.7	3,275.1	3,352.4	3,354.7	0.1%
27 Grant	3,956.6	3,970.4	3,907.0	3,936.3	4,072.4	4,128.1	4,155.2	0.7%
28 Greene	1,404.9	1,483.1	1,528.0	1,554.2	1,636.7	1,656.8	1,643.8	-0.8%
29 Hamilton	30,129.5	30,290.9	30,237.7	30,740.4	31,820.1	33,550.4	35,047.8	4.5%
30 Hancock	4,948.7	5,051.1	5,129.8	5,259.6	5,428.1	5,621.3	5,822.1	3.6%
31 Harrison	2,555.3	2,543.3	2,549.7	2,513.5	2,617.8	2,634.7	2,693.1	2.2%
32 Hendricks	12,441.9	12,402.8	12,288.5	12,549.9	13,009.5	13,982.0	14,499.3	3.7%
33 Henry	2,488.1	2,476.4	2,429.5	2,425.8	2,538.9	2,555.7	2,592.5	1.4%
34 Howard	5,662.2	5,563.6	5,431.9	5,522.6	5,702.0	5,646.5	5,813.0	2.9%
35 Huntington	2,253.8	2,307.8	2,345.0	2,419.8	2,466.9	2,491.9	2,553.6	2.5%
36 Jackson	2,757.9	2,788.5	2,790.1	2,871.4	2,956.3	3,062.6	3,168.0	3.4%
37 Jasper	3,372.6	3,436.6	3,148.8	3,202.5	3,352.4	3,351.3	3,411.1	1.8%
38 Jay	1,223.0	1,224.8	1,230.4	1,271.9	1,344.4	1,366.2	1,391.3	1.8%
39 Jefferson	1,994.3	2,011.3	1,996.8	1,992.1	2,006.5	2,042.4	2,084.0	2.0%
40 Jennings	1,377.1	1,394.3	1,377.6	1,378.6	1,453.2	1,445.7	1,448.0	0.2%
41 Johnson	9,821.8	9,901.5	9,908.5	10,166.6	10,319.4	10,706.2	11,066.5	3.4%
42 Knox	2,252.7	2,607.9	2,672.2	2,968.1	3,401.2	3,393.9	3,461.5	2.0%
43 Kosciusko	7,752.6	7,664.3	7,213.2	7,312.8	7,524.3	7,685.6	7,930.1	3.2%
44 LaGrange	2,809.6	2,848.0	2,772.6	2,782.4	2,856.3	3,019.5	3,113.0	3.1%
45 Lake	35,085.7	35,018.3	35,038.1	35,232.7	37,609.4	38,734.7	38,353.8	-1.0%
46 LaPorte	9,062.3	8,471.2	8,080.4	8,125.6	8,197.5	8,213.2	8,228.1	0.2%
47 Lawrence	2,278.1	2,323.4	2,411.2	2,461.6	2,502.9	2,522.4	2,566.0	1.7%
48 Madison	6,612.4	6,613.6	6,584.0	6,594.9	6,777.6	6,784.5	6,743.9	-0.6%
49 Marion	61,393.5	60,836.9	61,174.0	61,052.5	61,914.7	63,009.0	64,521.7	2.4%
50 Marshall	3,850.0	3,873.1	3,790.5	3,753.4	3,830.2	3,817.8	3,858.0	1.1%
51 Martin	496.0	512.0	542.1	544.4	574.7	573.6	581.3	1.3%
52 Miami	1,604.4	1,617.7	1,614.5	1,639.7	1,710.5	1,710.9	1,750.2	2.3%
53 Monroe	9,695.3	9,846.1	9,989.2	10,088.8	10,235.8	10,517.9	10,708.4	1.8%

Table 3: Total Gross Assessed Value (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	2,929.4	2,971.9	2,989.9	3,035.4	3,188.8	3,230.5	3,273.7	1.3%
55 Morgan	4,858.2	4,836.6	4,775.4	4,856.2	4,854.5	4,944.5	5,036.0	1.9%
56 Newton	1,074.9	1,110.8	1,122.2	1,142.6	1,225.4	1,245.5	1,263.6	1.4%
57 Noble	3,140.7	3,119.0	3,054.2	3,154.4	3,207.9	3,319.5	3,400.3	2.4%
58 Ohio	407.5	408.6	396.7	394.0	393.7	390.4	358.6	-8.2%
59 Orange	1,140.9	1,166.7	1,204.0	1,215.6	1,248.2	1,268.2	1,277.3	0.7%
60 Owen	1,023.3	1,050.5	1,066.3	1,090.9	1,153.8	1,162.9	1,191.2	2.4%
61 Parke	1,009.1	1,054.0	1,045.2	1,076.3	1,122.0	1,129.0	1,138.9	0.9%
62 Perry	1,008.2	1,003.9	972.1	978.5	1,001.0	1,002.5	1,030.1	2.8%
63 Pike	891.1	915.0	990.9	981.1	1,031.6	978.1	1,013.0	3.6%
64 Porter	14,781.6	14,734.2	14,257.0	14,132.7	14,751.4	15,096.8	15,649.9	3.7%
65 Posey	2,489.4	2,661.0	2,545.4	2,687.4	2,754.8	2,746.1	2,737.8	-0.3%
66 Pulaski	963.2	980.0	1,055.1	1,100.8	1,176.6	1,179.5	1,198.1	1.6%
67 Putnam	2,631.6	2,566.5	2,470.1	2,517.0	2,553.3	2,581.6	2,563.8	-0.7%
68 Randolph	1,511.6	1,525.2	1,532.4	1,561.4	1,650.3	2,034.3	1,934.8	-4.9%
69 Ripley	1,907.3	1,929.3	1,928.0	1,987.0	2,014.5	2,030.2	2,033.5	0.2%
70 Rush	1,172.3	1,226.0	1,278.1	1,318.1	1,395.4	1,413.9	1,401.6	-0.9%
71 St. Joseph	16,145.9	16,059.3	15,727.7	15,415.0	15,698.6	15,855.3	16,317.4	2.9%
72 Scott	1,216.0	1,209.9	1,170.7	1,156.4	1,204.5	1,258.5	1,265.9	0.6%
73 Shelby	3,356.1	3,381.2	3,342.3	3,374.1	3,472.5	3,511.8	3,458.2	-1.5%
74 Spencer	1,975.4	2,214.0	2,226.1	2,270.4	2,345.6	2,287.6	2,330.9	1.9%
75 Starke	1,445.9	1,464.1	1,423.3	1,416.4	1,452.7	1,446.1	1,440.8	-0.4%
76 Steuben	3,977.9	3,896.6	3,862.4	3,839.1	3,890.9	3,919.3	3,950.6	0.8%
77 Sullivan	1,211.1	1,257.6	1,289.5	1,342.6	1,334.3	1,381.8	1,393.3	0.8%
78 Switzerland	645.1	679.8	660.6	630.8	635.5	637.5	632.3	-0.8%
79 Tippecanoe	10,827.6	10,894.5	10,969.8	11,360.4	11,741.4	12,134.3	12,594.3	3.8%
80 Tipton	1,255.9	1,254.4	1,268.9	1,384.7	1,511.0	1,545.3	1,500.7	-2.9%
81 Union	452.5	445.7	465.3	452.6	495.0	484.6	505.4	4.3%
82 Vanderburgh	12,487.8	12,305.9	11,459.9	11,612.0	11,551.6	11,598.1	11,892.6	2.5%
83 Vermillion	1,097.9	1,115.4	1,132.3	1,091.9	1,150.7	1,163.8	1,170.6	0.6%
84 Vigo	6,261.7	6,381.8	5,923.4	6,043.4	6,005.3	6,119.2	6,195.1	1.2%
85 Wabash	1,952.6	1,981.8	1,997.1	2,040.6	2,134.8	2,126.7	2,151.0	1.1%
86 Warren	691.2	739.8	779.5	816.7	872.3	881.0	887.6	0.8%
87 Warrick	4,688.0	4,655.6	4,738.5	4,844.1	4,888.8	4,929.0	4,927.9	0.0%
88 Washington	1,362.6	1,431.3	1,391.0	1,483.7	1,569.7	1,597.0	1,578.3	-1.2%
89 Wayne	4,139.3	4,048.4	3,974.0	3,938.2	4,079.2	4,062.3	4,124.3	1.5%
90 Wells	2,030.4	2,045.3	2,026.5	2,093.2	2,165.8	2,206.9	2,274.7	3.1%
91 White	2,635.1	2,882.6	2,660.5	2,591.6	2,705.1	2,939.1	2,953.5	0.5%
92 Whitley	2,465.8	2,482.5	2,510.5	2,598.8	2,652.6	2,688.3	2,756.1	2.5%
<b>Totals</b>	<b>456,071.8</b>	<b>456,525.3</b>	<b>452,393.2</b>	<b>457,058.4</b>	<b>471,146.1</b>	<b>482,485.9</b>	<b>492,847.5</b>	<b>2.1%</b>
						Median		1.6%
						Maximum (Floyd)		5.2%
						Minimum (Ohio)		-8.2%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	1,900.7	1,938.4	1,913.9	1,999.2	2,051.0	2,080.2	2,102.6	1.1%
2 Allen	19,776.5	19,853.8	19,712.7	20,004.8	20,494.5	21,028.2	21,775.3	3.6%
3 Bartholomew	5,291.6	5,317.4	5,412.3	5,573.0	5,680.3	5,859.9	5,959.4	1.7%
4 Benton	721.1	786.0	815.2	809.7	897.3	919.5	892.9	-2.9%
5 Blackford	553.5	565.4	565.0	566.9	598.8	597.9	606.2	1.4%
6 Boone	5,776.5	5,829.0	6,009.6	6,197.8	6,698.8	7,259.6	7,576.3	4.4%
7 Brown	1,668.4	1,643.3	1,632.7	1,637.9	1,657.0	1,663.1	1,685.6	1.4%
8 Carroll	1,353.1	1,384.9	1,398.6	1,425.8	1,519.2	1,530.9	1,553.6	1.5%
9 Cass	1,725.9	1,729.1	1,681.9	1,673.4	1,761.6	1,773.4	1,793.4	1.1%
10 Clark	6,991.3	6,846.1	6,764.1	6,718.2	7,017.3	7,135.7	7,351.7	3.0%
11 Clay	1,205.6	1,242.7	1,233.6	1,244.1	1,311.0	1,336.8	1,336.1	0.0%
12 Clinton	1,814.0	1,824.7	1,825.9	1,867.3	1,945.5	2,017.6	2,050.3	1.6%
13 Crawford	401.5	416.1	421.4	419.3	420.5	420.0	418.4	-0.4%
14 Daviess	1,474.4	1,553.7	1,556.8	1,592.2	1,690.7	1,735.0	1,819.6	4.9%
15 Dearborn	3,422.6	3,409.1	3,227.8	3,197.7	3,156.9	3,159.6	3,200.4	1.3%
16 Decatur	1,804.8	1,862.0	1,866.1	1,887.3	1,932.0	1,946.4	1,999.4	2.7%
17 DeKalb	2,638.0	2,642.6	2,596.0	2,596.4	2,643.6	2,699.6	2,799.4	3.7%
18 Delaware	5,753.7	5,800.7	5,587.9	5,629.6	5,738.9	5,811.8	5,834.7	0.4%
19 Dubois	2,862.2	2,912.9	2,854.6	2,905.4	2,995.8	3,033.5	3,083.0	1.6%
20 Elkhart	11,774.7	11,251.6	10,774.7	10,767.8	11,019.4	11,338.1	11,801.6	4.1%
21 Fayette	1,059.9	1,073.8	1,068.7	1,007.1	1,049.1	1,035.5	1,041.0	0.5%
22 Floyd	4,866.7	4,887.6	4,848.5	4,796.0	4,881.0	4,964.1	5,235.2	5.5%
23 Fountain	942.2	996.4	1,018.8	1,046.7	1,131.1	1,132.9	1,130.9	-0.2%
24 Franklin	1,453.8	1,475.3	1,418.9	1,477.1	1,484.9	1,504.9	1,520.9	1.1%
25 Fulton	1,257.8	1,281.4	1,272.2	1,292.0	1,351.3	1,346.7	1,347.5	0.1%
26 Gibson	2,065.3	2,099.9	2,123.5	2,170.9	2,285.2	2,297.8	2,265.9	-1.4%
27 Grant	3,462.6	3,459.4	3,395.3	3,424.9	3,552.0	3,570.1	3,577.5	0.2%
28 Greene	1,282.0	1,358.6	1,395.0	1,413.5	1,486.7	1,494.0	1,481.4	-0.8%
29 Hamilton	28,743.4	28,956.9	28,852.6	29,289.7	30,336.3	31,976.9	33,426.2	4.5%
30 Hancock	4,634.0	4,733.3	4,783.1	4,880.3	5,023.1	5,210.3	5,405.8	3.8%
31 Harrison	2,362.5	2,369.3	2,374.4	2,335.4	2,431.9	2,453.2	2,509.6	2.3%
32 Hendricks	11,744.7	11,660.0	11,526.0	11,740.5	12,144.3	13,092.3	13,547.3	3.5%
33 Henry	2,279.0	2,267.6	2,220.7	2,210.0	2,320.6	2,324.0	2,346.9	1.0%
34 Howard	4,501.0	4,337.4	4,292.1	4,256.9	4,318.9	4,294.9	4,509.3	5.0%
35 Huntington	2,049.3	2,067.6	2,116.9	2,185.2	2,218.0	2,221.3	2,279.8	2.6%
36 Jackson	2,342.2	2,359.1	2,351.4	2,383.7	2,422.3	2,489.2	2,557.5	2.7%
37 Jasper	2,732.1	2,799.8	2,499.8	2,546.9	2,659.7	2,691.1	2,755.1	2.4%
38 Jay	1,026.4	1,037.5	1,041.2	1,056.0	1,116.8	1,129.9	1,138.0	0.7%
39 Jefferson	1,721.5	1,732.0	1,710.6	1,700.5	1,703.0	1,718.9	1,760.0	2.4%
40 Jennings	1,243.0	1,258.1	1,236.6	1,264.7	1,298.1	1,287.2	1,283.2	-0.3%
41 Johnson	9,241.6	9,312.7	9,314.4	9,560.7	9,657.6	10,024.0	10,341.9	3.2%
42 Knox	1,817.5	2,073.5	2,058.8	2,064.0	2,193.9	2,186.4	2,219.9	1.5%
43 Kosciusko	7,040.1	6,984.6	6,520.7	6,566.9	6,737.0	6,885.8	7,103.5	3.2%
44 LaGrange	2,648.8	2,682.4	2,602.2	2,602.7	2,661.7	2,816.1	2,894.3	2.8%
45 Lake	31,673.7	31,572.3	31,412.9	31,275.3	31,811.2	32,094.8	32,350.5	0.8%
46 LaPorte	8,318.8	7,733.6	7,305.4	7,367.6	7,396.7	7,400.5	7,355.0	-0.6%
47 Lawrence	2,031.8	2,084.9	2,165.4	2,176.0	2,214.5	2,246.8	2,265.2	0.8%
48 Madison	5,881.9	5,921.2	5,862.2	5,875.8	5,918.7	5,971.0	5,920.0	-0.9%
49 Marion	54,852.6	54,252.0	54,121.2	53,865.3	54,455.2	55,299.7	56,461.8	2.1%
50 Marshall	3,541.0	3,558.4	3,461.9	3,408.3	3,463.0	3,445.1	3,468.9	0.7%
51 Martin	429.2	444.7	480.0	481.1	505.2	505.2	516.8	2.3%
52 Miami	1,495.9	1,508.9	1,501.0	1,515.2	1,576.4	1,566.3	1,583.3	1.1%
53 Monroe	9,089.7	9,213.7	9,312.9	9,409.9	9,531.2	9,796.4	9,977.1	1.8%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	2,367.5	2,403.1	2,429.9	2,459.7	2,604.8	2,617.2	2,635.6	0.7%
55 Morgan	4,561.0	4,543.0	4,466.9	4,559.1	4,553.5	4,614.7	4,665.8	1.1%
56 Newton	963.2	989.5	1,004.4	1,020.7	1,095.6	1,110.1	1,123.7	1.2%
57 Noble	2,793.9	2,743.7	2,671.2	2,770.4	2,792.1	2,888.0	2,960.7	2.5%
58 Ohio	384.4	385.6	373.4	369.5	376.0	372.9	342.2	-8.2%
59 Orange	1,031.7	1,055.9	1,084.3	1,099.8	1,128.7	1,142.6	1,141.2	-0.1%
60 Owen	959.7	980.7	994.9	1,018.8	1,073.9	1,083.8	1,099.6	1.5%
61 Parke	926.1	966.9	963.4	988.0	1,031.5	1,036.2	1,044.2	0.8%
62 Perry	866.8	869.5	835.2	831.9	854.3	848.4	862.3	1.6%
63 Pike	609.6	636.4	669.1	676.8	717.7	714.1	718.6	0.6%
64 Porter	13,407.6	13,391.0	12,868.6	12,704.9	13,287.9	13,626.0	14,090.3	3.4%
65 Posey	1,832.2	1,873.8	1,797.0	1,839.2	1,867.6	1,826.6	1,847.4	1.1%
66 Pulaski	871.4	882.3	946.3	975.1	1,040.8	1,038.6	1,058.9	2.0%
67 Putnam	2,242.5	2,274.0	2,155.5	2,195.3	2,219.5	2,223.9	2,194.3	-1.3%
68 Randolph	1,310.6	1,339.3	1,335.3	1,358.2	1,445.5	1,455.5	1,469.9	1.0%
69 Ripley	1,752.5	1,777.8	1,775.7	1,823.4	1,837.2	1,850.8	1,855.6	0.3%
70 Rush	1,062.6	1,115.9	1,168.4	1,203.7	1,271.8	1,277.6	1,260.9	-1.3%
71 St. Joseph	14,689.8	14,497.9	14,150.8	13,822.5	14,019.0	14,173.7	14,608.5	3.1%
72 Scott	1,093.9	1,081.0	1,034.1	1,032.3	1,061.2	1,087.8	1,086.2	-0.1%
73 Shelby	2,865.9	2,885.4	2,856.1	2,872.7	2,939.7	2,961.3	2,920.4	-1.4%
74 Spencer	1,373.9	1,417.7	1,423.6	1,445.5	1,511.8	1,480.7	1,499.9	1.3%
75 Starke	1,372.5	1,383.9	1,341.3	1,329.5	1,358.7	1,348.9	1,340.6	-0.6%
76 Steuben	3,738.9	3,659.6	3,622.2	3,597.3	3,627.3	3,634.3	3,658.9	0.7%
77 Sullivan	881.4	914.8	912.4	970.7	992.8	1,006.7	1,002.4	-0.4%
78 Switzerland	599.0	633.4	615.4	583.6	585.5	587.4	581.2	-1.1%
79 Tippecanoe	9,406.6	9,428.2	9,424.0	9,792.1	10,155.9	10,398.9	10,818.0	4.0%
80 Tipton	1,142.9	1,141.0	1,148.1	1,166.0	1,209.8	1,221.9	1,210.3	-0.9%
81 Union	412.9	422.0	426.5	427.7	451.6	456.1	457.1	0.2%
82 Vanderburgh	11,218.6	11,065.8	10,203.4	10,309.0	10,220.8	10,251.7	10,510.1	2.5%
83 Vermillion	767.9	769.9	796.6	776.3	809.9	812.3	809.8	-0.3%
84 Vigo	5,107.6	5,248.4	4,812.0	4,947.1	4,933.5	5,051.6	5,178.4	2.5%
85 Wabash	1,747.1	1,768.3	1,761.9	1,793.9	1,882.8	1,876.3	1,892.1	0.8%
86 Warren	641.1	683.9	714.0	737.5	787.2	791.3	797.8	0.8%
87 Warrick	3,985.1	4,055.8	4,025.5	4,118.9	4,168.9	4,221.5	4,246.9	0.6%
88 Washington	1,263.4	1,325.1	1,286.6	1,370.1	1,451.4	1,475.4	1,443.7	-2.1%
89 Wayne	3,681.6	3,619.6	3,552.4	3,490.2	3,615.3	3,587.7	3,615.2	0.8%
90 Wells	1,726.0	1,764.8	1,761.4	1,812.6	1,870.9	1,900.7	1,956.4	2.9%
91 White	2,065.0	2,076.9	2,074.8	2,081.3	2,171.3	2,189.6	2,179.8	-0.4%
92 Whitley	2,099.7	2,111.8	2,129.3	2,190.5	2,228.6	2,256.5	2,310.9	2.4%
<b>Totals</b>	<b>408,565.8</b>	<b>408,546.8</b>	<b>403,128.2</b>	<b>405,922.2</b>	<b>415,819.4</b>	<b>424,319.5</b>	<b>433,712.9</b>	<b>2.2%</b>
						Median		1.1%
						Maximum (Floyd)		5.5%
						Minimum (Ohio)		-8.2%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	198.4	203.3	207.1	212.6	226.6	245.2	259.2	5.7%
2 Allen	2,151.3	2,094.7	2,168.2	2,213.4	2,319.6	2,363.8	2,491.2	5.4%
3 Bartholomew	798.1	790.2	833.0	867.8	913.2	965.9	1,007.1	4.3%
4 Benton	749.1	580.8	547.9	550.9	564.8	571.8	674.1	17.9%
5 Blackford	78.5	104.9	83.0	83.7	93.9	101.6	111.2	9.5%
6 Boone	295.9	331.4	359.7	386.4	376.3	404.3	433.3	7.2%
7 Brown	30.8	34.3	32.7	35.0	37.2	37.6	36.4	-3.1%
8 Carroll	113.5	118.8	129.7	139.8	150.5	149.0	153.2	2.8%
9 Cass	236.0	220.4	226.0	230.5	241.1	250.9	266.3	6.1%
10 Clark	558.9	563.7	563.2	590.9	542.9	674.4	731.8	8.5%
11 Clay	107.1	105.0	111.1	120.0	130.5	136.5	138.9	1.7%
12 Clinton	291.9	275.7	304.1	316.3	318.4	349.5	361.6	3.5%
13 Crawford	51.4	50.0	52.0	53.0	55.5	56.4	56.5	0.3%
14 Daviess	224.4	229.5	248.0	234.8	243.3	256.2	263.5	2.8%
15 Dearborn	389.7	380.9	376.9	355.7	362.8	365.1	316.5	-13.3%
16 Decatur	419.0	375.1	349.0	357.2	376.2	369.3	387.7	5.0%
17 DeKalb	577.3	583.7	594.4	647.0	656.9	697.1	734.3	5.3%
18 Delaware	483.9	474.1	505.0	514.5	531.1	540.9	546.0	0.9%
19 Dubois	343.8	338.6	349.7	366.4	375.1	389.9	404.7	3.8%
20 Elkhart	1,178.2	1,157.5	1,184.4	1,198.8	1,267.4	1,299.4	1,359.7	4.6%
21 Fayette	91.5	91.4	100.9	105.3	111.0	112.5	109.6	-2.6%
22 Floyd	349.7	350.3	339.1	326.5	331.5	337.2	342.6	1.6%
23 Fountain	101.0	100.1	105.6	90.2	118.0	121.8	125.1	2.7%
24 Franklin	96.7	100.5	94.5	95.8	104.3	102.8	105.5	2.5%
25 Fulton	133.7	134.8	142.3	145.3	154.2	151.3	152.4	0.7%
26 Gibson	924.1	946.2	920.3	928.8	989.9	1,054.6	1,088.8	3.2%
27 Grant	494.0	511.1	511.8	511.4	520.4	557.9	577.7	3.5%
28 Greene	122.9	124.5	133.0	140.7	150.0	162.8	162.4	-0.3%
29 Hamilton	1,386.0	1,334.0	1,385.1	1,450.7	1,483.8	1,573.5	1,621.6	3.1%
30 Hancock	314.7	317.7	346.7	379.2	405.0	411.0	416.3	1.3%
31 Harrison	192.7	174.0	175.3	178.2	185.9	181.5	183.5	1.1%
32 Hendricks	697.3	742.8	762.5	809.4	865.2	889.7	952.0	7.0%
33 Henry	209.2	208.8	208.8	215.8	218.3	231.7	245.6	6.0%
34 Howard	1,161.3	1,226.2	1,139.8	1,265.7	1,383.1	1,351.6	1,303.7	-3.5%
35 Huntington	204.5	240.1	228.1	234.6	248.9	270.5	273.7	1.2%
36 Jackson	415.7	429.4	438.6	487.7	534.0	573.4	610.5	6.5%
37 Jasper	640.5	636.9	649.0	655.6	692.7	660.2	656.0	-0.6%
38 Jay	196.7	187.3	189.2	215.9	227.6	236.3	253.4	7.2%
39 Jefferson	272.8	279.4	286.2	291.6	303.5	323.5	324.0	0.2%
40 Jennings	134.1	136.3	141.0	113.9	155.2	158.5	164.8	4.0%
41 Johnson	580.2	588.8	594.0	605.9	661.9	682.2	724.5	6.2%
42 Knox	435.3	534.4	613.4	904.1	1,207.3	1,207.5	1,241.5	2.8%
43 Kosciusko	712.5	679.7	692.6	746.0	787.2	799.8	826.6	3.3%
44 LaGrange	160.8	165.6	170.5	179.7	194.6	203.4	218.7	7.5%
45 Lake	3,412.0	3,445.9	3,625.1	3,957.4	5,798.2	6,639.9	6,003.4	-9.6%
46 LaPorte	743.5	737.6	774.9	758.0	800.8	812.7	873.1	7.4%
47 Lawrence	246.3	238.5	245.8	285.6	288.4	275.6	300.8	9.2%
48 Madison	730.5	692.4	721.8	719.1	859.0	813.5	823.9	1.3%
49 Marion	6,541.0	6,584.9	7,052.7	7,187.2	7,459.5	7,709.3	8,060.0	4.5%
50 Marshall	308.9	314.7	328.7	345.1	367.2	372.6	389.1	4.4%
51 Martin	66.8	67.2	62.0	63.3	69.5	68.4	64.4	-5.8%
52 Miami	108.6	108.8	113.5	124.5	134.1	144.6	166.9	15.4%
53 Monroe	605.5	632.4	676.3	678.9	704.5	721.5	731.3	1.4%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	561.9	568.9	560.0	575.7	584.0	613.3	638.1	4.0%
55 Morgan	297.2	293.5	308.4	297.1	301.1	329.8	370.2	12.3%
56 Newton	111.8	121.3	117.8	121.9	129.7	135.4	139.9	3.3%
57 Noble	346.9	375.2	382.9	384.0	415.9	431.5	439.6	1.9%
58 Ohio	23.1	23.1	23.3	24.5	17.7	17.5	16.4	-6.6%
59 Orange	109.2	110.8	119.7	115.8	119.5	125.6	136.1	8.3%
60 Owen	63.6	69.8	71.5	72.1	79.9	79.1	91.6	15.9%
61 Parke	83.0	87.1	81.8	88.3	90.5	92.9	94.7	1.9%
62 Perry	141.4	134.4	136.9	146.6	146.7	154.2	167.8	8.9%
63 Pike	281.5	278.7	321.7	304.4	313.9	264.0	294.3	11.5%
64 Porter	1,374.0	1,343.2	1,388.4	1,427.7	1,463.5	1,470.9	1,559.6	6.0%
65 Posey	657.2	787.2	748.4	848.3	887.2	919.5	890.4	-3.2%
66 Pulaski	91.8	97.7	108.7	125.8	135.8	140.9	139.3	-1.2%
67 Putnam	389.1	292.5	314.6	321.7	333.8	357.7	369.5	3.3%
68 Randolph	201.0	186.0	197.1	203.3	204.8	578.8	465.0	-19.7%
69 Ripley	154.8	151.6	152.3	163.6	177.3	179.4	177.9	-0.8%
70 Rush	109.7	110.1	109.7	114.4	123.6	136.3	140.7	3.2%
71 St. Joseph	1,456.1	1,561.5	1,576.8	1,592.5	1,679.6	1,681.5	1,708.9	1.6%
72 Scott	122.1	128.9	136.6	124.2	143.3	170.7	179.7	5.3%
73 Shelby	490.2	495.8	486.2	501.4	532.8	550.5	537.8	-2.3%
74 Spencer	601.5	796.3	802.5	824.9	833.9	806.9	831.1	3.0%
75 Starke	73.4	80.1	82.1	86.9	94.0	97.2	100.2	3.1%
76 Steuben	239.0	237.0	240.2	241.9	263.5	285.0	291.6	2.3%
77 Sullivan	329.7	342.8	377.0	371.9	341.5	375.1	390.9	4.2%
78 Switzerland	46.1	46.4	45.3	47.2	50.0	50.2	51.1	1.9%
79 Tippecanoe	1,421.0	1,466.3	1,545.8	1,568.3	1,585.6	1,735.5	1,776.2	2.4%
80 Tipton	113.0	113.4	120.7	218.7	301.1	323.5	290.3	-10.2%
81 Union	39.6	23.7	38.8	24.9	43.4	28.5	48.3	69.6%
82 Vanderburgh	1,269.3	1,240.1	1,256.5	1,303.0	1,330.8	1,346.4	1,382.6	2.7%
83 Vermillion	329.9	345.5	335.7	315.5	340.8	351.5	360.8	2.6%
84 Vigo	1,154.1	1,133.4	1,111.4	1,096.4	1,071.9	1,067.7	1,016.7	-4.8%
85 Wabash	205.4	213.4	235.2	246.7	252.0	250.4	258.8	3.4%
86 Warren	50.1	56.0	65.5	79.1	85.1	89.7	89.8	0.2%
87 Warrick	702.9	599.8	713.0	725.3	719.9	707.4	681.0	-3.7%
88 Washington	99.3	106.2	104.4	113.6	118.3	121.6	134.6	10.7%
89 Wayne	457.7	428.8	421.6	448.0	463.9	474.7	509.2	7.3%
90 Wells	304.4	280.4	265.1	280.5	294.9	306.2	318.3	3.9%
91 White	570.2	805.7	585.7	510.3	533.7	749.5	773.7	3.2%
92 Whitley	366.1	370.7	381.2	408.3	424.0	431.8	445.2	3.1%
<b>Totals</b>	<b>47,506.0</b>	<b>47,978.5</b>	<b>49,265.0</b>	<b>51,136.1</b>	<b>55,326.8</b>	<b>58,166.5</b>	<b>59,134.6</b>	<b>1.7%</b>
						Median		3.2%
						Maximum (Union)		69.6%
						Minimum (Randolph)		-19.7%

## **Table 6 to Table 8 Net Assessed Value**

Table 6 summarizes total net assessed value by county over a seven-year period from Pay 2011 to Pay 2017. 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 2.2% between Pay 2016 and Pay 2017. Statewide real property net assessed values experienced a similarly sized percentage growth, increasing 1.9% from Pay 2016 to Pay 2017, while statewide personal property net assessed value increased 4.3% during this period.

Table 6: Total Net Assessed Value (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	1,320.3	1,356.9	1,358.1	1,433.6	1,470.9	1,503.9	1,520.8	1.1%
2 Allen	13,284.0	13,216.1	13,185.5	13,395.7	13,801.2	14,229.1	14,757.5	3.7%
3 Bartholomew	4,063.7	4,100.1	4,211.9	4,346.4	4,471.4	4,623.7	4,714.5	2.0%
4 Benton	713.0	764.4	841.4	903.2	1,048.7	1,119.6	1,142.1	2.0%
5 Blackford	386.2	426.6	413.7	409.2	441.5	445.1	459.0	3.1%
6 Boone	3,889.6	3,959.4	4,150.5	4,307.9	4,647.3	5,096.9	5,298.2	3.9%
7 Brown	1,255.2	1,235.5	1,219.4	1,225.5	1,239.1	1,241.0	1,248.9	0.6%
8 Carroll	1,022.5	1,072.7	1,109.5	1,137.5	1,228.7	1,234.4	1,243.2	0.7%
9 Cass	1,226.3	1,249.5	1,279.3	1,279.5	1,374.8	1,391.0	1,416.1	1.8%
10 Clark	4,841.9	4,708.2	4,670.6	4,636.7	4,745.3	4,913.4	5,145.4	4.7%
11 Clay	813.5	846.8	872.4	892.9	956.5	982.8	978.2	-0.5%
12 Clinton	1,360.2	1,390.3	1,429.7	1,501.4	1,573.4	1,664.2	1,703.9	2.4%
13 Crawford	285.1	295.3	307.8	309.8	311.2	310.6	307.8	-0.9%
14 Daviess	1,126.9	1,211.1	1,260.2	1,278.0	1,365.4	1,409.1	1,479.1	5.0%
15 Dearborn	2,411.6	2,395.6	2,280.9	2,268.4	2,230.5	2,249.5	2,219.5	-1.3%
16 Decatur	1,345.4	1,422.9	1,570.9	1,532.8	1,603.4	1,625.2	1,695.4	4.3%
17 DeKalb	2,228.1	2,253.0	2,238.6	2,252.2	2,289.7	2,365.0	2,452.8	3.7%
18 Delaware	3,439.8	3,462.1	3,575.2	3,596.8	3,687.9	3,750.0	3,725.7	-0.6%
19 Dubois	2,115.9	2,142.0	2,122.5	2,169.7	2,233.5	2,269.7	2,302.8	1.5%
20 Elkhart	8,486.6	8,092.5	7,791.6	7,946.4	8,135.9	8,374.8	8,766.3	4.7%
21 Fayette	662.6	676.5	695.0	673.2	719.0	714.6	707.6	-1.0%
22 Floyd	3,168.4	3,172.6	3,179.9	3,094.6	3,141.1	3,199.5	3,385.2	5.8%
23 Fountain	721.8	766.5	808.6	817.6	922.2	925.8	923.0	-0.3%
24 Franklin	972.5	1,000.8	985.6	1,006.1	1,027.9	1,035.6	1,044.2	0.8%
25 Fulton	964.9	992.6	1,016.1	1,036.2	1,097.4	1,089.1	1,087.0	-0.2%
26 Gibson	2,143.6	2,217.3	2,271.3	2,346.7	2,522.8	2,574.9	2,569.4	-0.2%
27 Grant	2,221.4	2,222.4	2,227.1	2,276.6	2,351.6	2,411.3	2,444.9	1.4%
28 Greene	856.7	907.9	943.2	980.6	1,040.1	1,049.1	1,031.5	-1.7%
29 Hamilton	19,848.4	19,829.9	19,711.7	20,125.2	20,797.2	21,963.1	22,982.5	4.6%
30 Hancock	2,928.2	2,988.8	3,042.0	3,146.2	3,281.3	3,442.2	3,530.5	2.6%
31 Harrison	1,632.1	1,620.6	1,666.0	1,609.7	1,691.1	1,695.7	1,724.8	1.7%
32 Hendricks	7,682.1	7,719.3	7,723.1	8,021.0	8,371.9	9,061.6	9,368.2	3.4%
33 Henry	1,435.5	1,471.9	1,502.1	1,513.9	1,606.5	1,621.9	1,646.0	1.5%
34 Howard	3,433.2	3,639.4	3,558.9	3,419.1	3,400.7	3,412.1	3,632.8	6.5%
35 Huntington	1,299.2	1,366.4	1,401.4	1,467.5	1,507.7	1,528.8	1,559.1	2.0%
36 Jackson	1,787.9	1,828.8	1,807.1	1,869.8	1,897.0	1,946.3	2,009.5	3.2%
37 Jasper	2,559.3	2,656.5	2,359.5	2,426.3	2,525.9	2,525.6	2,553.8	1.1%
38 Jay	822.0	837.0	885.7	895.2	957.2	960.2	985.0	2.6%
39 Jefferson	1,217.6	1,256.7	1,263.3	1,273.0	1,301.0	1,322.8	1,354.0	2.4%
40 Jennings	850.9	870.3	873.1	895.5	946.8	941.7	938.6	-0.3%
41 Johnson	6,062.0	6,117.1	6,110.1	6,413.7	6,480.6	6,708.5	6,920.3	3.2%
42 Knox	1,499.3	1,804.9	1,933.7	1,795.9	1,950.6	1,991.2	2,086.6	4.8%
43 Kosciusko	5,535.3	5,452.5	5,151.0	5,331.6	5,511.7	5,609.4	5,770.3	2.9%
44 LaGrange	1,984.7	2,017.0	1,980.4	1,965.3	2,028.6	2,140.0	2,203.4	3.0%
45 Lake	21,808.4	21,910.8	22,075.2	22,257.7	22,808.0	23,310.0	23,525.9	0.9%
46 LaPorte	6,347.4	5,846.6	5,477.3	5,510.7	5,598.9	5,517.6	5,557.9	0.7%
47 Lawrence	1,292.4	1,316.9	1,399.0	1,431.0	1,461.9	1,491.3	1,521.3	2.0%
48 Madison	3,668.9	3,655.1	3,692.9	3,914.9	3,960.8	3,952.6	3,926.1	-0.7%
49 Marion	39,777.7	39,111.5	39,221.3	41,554.6	41,776.4	42,533.5	43,276.9	1.7%
50 Marshall	2,600.8	2,636.7	2,606.4	2,650.7	2,678.4	2,656.3	2,664.6	0.3%
51 Martin	314.2	330.1	349.7	351.4	377.4	377.4	381.6	1.1%
52 Miami	986.8	1,004.6	1,025.0	1,067.3	1,121.2	1,120.1	1,144.4	2.2%
53 Monroe	6,513.3	6,662.3	6,705.7	6,874.2	7,039.0	7,273.2	7,378.4	1.4%



Table 6: Total Net Assessed Value (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	1,880.7	1,980.6	2,016.4	2,091.1	2,232.7	2,271.0	2,287.9	0.7%
55 Morgan	3,048.9	3,030.0	3,003.4	3,056.3	3,044.5	3,102.3	3,167.3	2.1%
56 Newton	760.2	796.8	819.7	848.5	928.7	942.7	946.9	0.4%
57 Noble	2,028.2	2,006.4	1,981.4	2,067.9	2,097.0	2,176.6	2,234.7	2.7%
58 Ohio	262.3	266.1	261.8	258.4	257.4	255.2	223.7	-12.4%
59 Orange	749.0	791.9	822.8	849.1	882.1	897.9	903.3	0.6%
60 Owen	618.4	652.2	664.3	689.6	728.0	736.9	753.9	2.3%
61 Parke	717.6	764.0	769.3	801.6	844.4	847.5	849.0	0.2%
62 Perry	616.6	618.9	603.2	614.6	634.5	634.6	657.7	3.6%
63 Pike	664.3	686.0	754.8	747.8	794.0	733.9	762.7	3.9%
64 Porter	9,505.2	9,478.4	9,154.1	9,026.2	9,373.2	9,676.1	10,062.8	4.0%
65 Posey	1,843.2	2,024.5	1,935.3	2,041.8	2,096.8	2,088.7	2,088.1	0.0%
66 Pulaski	707.0	733.4	795.7	836.0	912.5	916.9	926.2	1.0%
67 Putnam	1,686.4	1,664.8	1,615.9	1,640.5	1,681.2	1,697.8	1,683.1	-0.9%
68 Randolph	959.7	1,015.4	1,061.3	1,095.4	1,182.0	1,198.4	1,200.8	0.2%
69 Ripley	1,227.6	1,252.8	1,282.2	1,298.9	1,325.7	1,334.6	1,339.4	0.4%
70 Rush	822.4	878.6	926.7	972.3	1,052.5	1,063.9	1,046.6	-1.6%
71 St. Joseph	9,628.1	9,594.9	9,266.3	9,032.9	9,277.1	9,394.0	9,692.4	3.2%
72 Scott	744.7	742.4	724.0	722.3	768.5	790.8	790.4	-0.1%
73 Shelby	2,276.8	2,336.5	2,349.4	2,353.6	2,457.5	2,487.0	2,434.1	-2.1%
74 Spencer	1,488.0	1,724.8	1,747.7	1,789.5	1,855.4	1,800.7	1,819.3	1.0%
75 Starke	961.3	987.7	963.8	968.6	990.3	983.1	977.2	-0.6%
76 Steuben	3,008.2	2,945.4	2,943.0	2,975.4	2,988.6	3,007.2	3,008.9	0.1%
77 Sullivan	869.1	940.9	979.5	1,020.6	1,013.2	1,066.3	1,076.1	0.9%
78 Switzerland	471.3	495.6	476.4	458.8	464.9	464.9	458.7	-1.3%
79 Tippecanoe	6,972.1	7,205.1	7,352.5	7,776.0	8,038.0	8,256.1	8,596.3	4.1%
80 Tipton	839.3	841.2	865.2	899.6	975.4	1,038.2	1,030.0	-0.8%
81 Union	307.6	303.6	327.3	318.3	357.3	350.3	360.3	2.9%
82 Vanderburgh	7,705.3	7,571.4	7,116.2	7,194.1	7,253.3	7,265.1	7,450.3	2.5%
83 Vermillion	781.2	807.9	813.0	785.7	840.5	829.0	838.2	1.1%
84 Vigo	3,899.0	3,991.5	3,700.9	3,768.8	3,796.2	3,891.3	3,936.4	1.2%
85 Wabash	1,198.5	1,247.9	1,283.4	1,328.2	1,410.0	1,404.5	1,414.9	0.7%
86 Warren	502.2	553.8	588.7	630.2	687.9	692.2	694.3	0.3%
87 Warrick	2,873.0	2,922.7	3,050.3	3,094.4	3,097.2	3,139.7	3,144.9	0.2%
88 Washington	838.4	895.6	907.3	976.2	1,039.4	1,046.0	1,030.7	-1.5%
89 Wayne	2,413.2	2,385.7	2,433.9	2,382.6	2,492.2	2,479.7	2,494.2	0.6%
90 Wells	1,229.2	1,284.0	1,335.7	1,395.1	1,461.0	1,494.9	1,535.6	2.7%
91 White	1,679.8	1,736.3	1,763.8	1,811.6	1,953.7	2,216.0	2,248.1	1.4%
92 Whitley	1,461.1	1,481.0	1,535.9	1,630.5	1,696.0	1,751.0	1,794.9	2.5%
<b>Totals</b>	<b>291,461.1</b>	<b>293,145.7</b>	<b>292,530.7</b>	<b>299,085.9</b>	<b>307,736.8</b>	<b>315,325.3</b>	<b>322,372.6</b>	<b>2.2%</b>
						Median		1.3%
						Maximum (Howard)		6.5%
						Minimum (Ohio)		-12.4%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	1,143.8	1,177.1	1,174.2	1,247.9	1,281.6	1,306.2	1,309.5	0.3%
2 Allen	11,442.7	11,410.4	11,297.1	11,574.6	11,947.8	12,304.1	12,697.5	3.2%
3 Bartholomew	3,407.6	3,435.2	3,570.3	3,637.8	3,709.2	3,799.4	3,830.0	0.8%
4 Benton	558.5	623.6	656.0	664.8	748.6	764.7	737.9	-3.5%
5 Blackford	318.8	331.8	344.1	343.4	370.1	366.9	369.4	0.7%
6 Boone	3,653.6	3,702.8	3,874.3	4,002.8	4,334.8	4,755.4	4,944.4	4.0%
7 Brown	1,225.1	1,201.9	1,187.6	1,191.4	1,202.7	1,204.3	1,213.2	0.7%
8 Carroll	917.9	959.3	985.9	1,003.2	1,081.3	1,088.2	1,091.5	0.3%
9 Cass	1,029.8	1,057.6	1,078.3	1,073.2	1,152.1	1,156.1	1,165.6	0.8%
10 Clark	4,337.9	4,187.5	4,151.5	4,119.2	4,306.2	4,360.3	4,530.4	3.9%
11 Clay	712.7	751.6	771.1	781.9	834.3	854.3	848.3	-0.7%
12 Clinton	1,130.2	1,166.2	1,173.6	1,229.4	1,296.7	1,356.4	1,377.8	1.6%
13 Crawford	233.8	245.4	256.0	257.0	256.0	254.2	251.3	-1.1%
14 Daviess	942.0	1,015.7	1,015.7	1,046.3	1,126.9	1,158.2	1,218.6	5.2%
15 Dearborn	2,086.4	2,063.8	1,939.2	1,938.0	1,889.8	1,887.0	1,906.0	1.0%
16 Decatur	1,120.7	1,183.5	1,224.4	1,257.6	1,306.0	1,320.3	1,363.2	3.3%
17 DeKalb	1,680.5	1,683.4	1,666.1	1,645.0	1,678.5	1,713.3	1,766.3	3.1%
18 Delaware	3,022.4	3,013.6	3,142.2	3,154.0	3,231.2	3,288.2	3,262.8	-0.8%
19 Dubois	1,808.5	1,838.9	1,809.7	1,845.7	1,906.2	1,932.0	1,955.6	1.2%
20 Elkhart	7,415.8	7,045.4	6,721.6	6,868.8	7,004.5	7,223.3	7,557.5	4.6%
21 Fayette	582.1	600.8	610.7	587.1	626.0	622.0	619.5	-0.4%
22 Floyd	2,837.6	2,841.5	2,868.8	2,796.6	2,836.3	2,886.6	3,059.4	6.0%
23 Fountain	622.2	667.3	703.6	728.1	807.6	808.0	801.3	-0.8%
24 Franklin	876.8	901.3	892.0	911.8	925.0	934.3	940.2	0.6%
25 Fulton	833.7	860.2	876.2	893.1	945.0	939.4	937.7	-0.2%
26 Gibson	1,320.8	1,355.9	1,387.1	1,437.0	1,541.7	1,532.9	1,491.9	-2.7%
27 Grant	1,842.4	1,858.8	1,853.7	1,898.7	1,959.3	1,972.8	1,975.5	0.1%
28 Greene	735.5	785.9	816.6	846.0	898.4	897.0	880.6	-1.8%
29 Hamilton	18,565.8	18,634.6	18,506.5	18,840.9	19,490.1	20,589.4	21,568.6	4.8%
30 Hancock	2,647.0	2,705.0	2,740.9	2,810.4	2,920.7	3,074.2	3,169.9	3.1%
31 Harrison	1,448.7	1,456.1	1,498.7	1,437.9	1,510.0	1,518.1	1,545.3	1.8%
32 Hendricks	7,044.9	7,052.3	7,052.8	7,314.9	7,604.5	8,243.6	8,509.8	3.2%
33 Henry	1,253.2	1,292.1	1,321.5	1,320.1	1,407.2	1,406.2	1,418.0	0.8%
34 Howard	2,611.5	2,554.9	2,517.8	2,506.8	2,546.9	2,543.7	2,673.0	5.1%
35 Huntington	1,126.7	1,159.0	1,209.9	1,253.8	1,301.9	1,305.0	1,325.1	1.5%
36 Jackson	1,451.9	1,477.0	1,454.3	1,478.7	1,496.9	1,544.1	1,585.1	2.7%
37 Jasper	1,937.4	2,030.9	1,720.6	1,779.9	1,879.8	1,909.1	1,935.3	1.4%
38 Jay	647.9	669.1	696.6	709.0	767.0	769.7	774.7	0.7%
39 Jefferson	970.1	995.1	993.5	1,001.0	1,015.6	1,016.8	1,043.5	2.6%
40 Jennings	730.2	748.6	745.3	791.1	806.2	796.2	786.5	-1.2%
41 Johnson	5,541.3	5,578.9	5,574.1	5,871.2	5,894.1	6,111.3	6,290.4	2.9%
42 Knox	1,115.2	1,326.4	1,327.9	1,365.6	1,472.9	1,487.9	1,499.1	0.8%
43 Kosciusko	4,975.5	4,889.2	4,558.4	4,675.4	4,812.6	4,904.3	5,039.7	2.8%
44 LaGrange	1,830.0	1,857.9	1,817.8	1,795.9	1,847.8	1,952.2	2,003.3	2.6%
45 Lake	18,783.8	18,835.0	18,761.3	18,644.0	19,226.4	19,230.7	19,348.2	0.6%
46 LaPorte	5,687.9	5,151.9	4,798.4	4,826.5	4,868.0	4,814.0	4,814.0	0.0%
47 Lawrence	1,090.4	1,125.8	1,191.6	1,227.6	1,246.9	1,268.8	1,269.6	0.1%
48 Madison	3,105.5	3,195.8	3,209.0	3,378.4	3,349.4	3,400.4	3,352.1	-1.4%
49 Marion	34,319.0	33,602.7	33,320.8	35,530.9	35,534.0	36,147.5	36,598.4	1.2%
50 Marshall	2,332.6	2,359.3	2,324.1	2,356.9	2,364.5	2,337.9	2,332.7	-0.2%
51 Martin	247.5	262.8	288.2	289.5	309.6	310.6	318.4	2.5%
52 Miami	882.4	899.2	914.5	945.6	994.9	984.0	987.6	0.4%
53 Monroe	6,026.9	6,127.7	6,210.7	6,356.1	6,460.4	6,670.7	6,764.9	1.4%
54 Montgomery	1,477.8	1,526.7	1,556.7	1,587.1	1,704.6	1,707.9	1,706.0	-0.1%
55 Morgan	2,788.8	2,766.8	2,722.6	2,785.8	2,766.3	2,794.3	2,815.8	0.8%
56 Newton	658.2	691.3	715.9	737.0	805.6	815.0	814.0	-0.1%
57 Noble	1,720.3	1,672.4	1,649.4	1,731.0	1,735.8	1,802.5	1,845.4	2.4%
58 Ohio	239.5	243.2	238.6	234.1	239.9	237.8	207.5	-12.8%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
59 Orange	644.1	683.5	708.3	738.2	765.0	777.4	772.6	-0.6%
60 Owen	555.1	584.9	594.6	618.8	648.4	658.7	662.8	0.6%
61 Parke	635.3	677.6	687.9	713.9	754.4	755.2	755.8	0.1%
62 Perry	504.7	509.2	487.7	488.5	507.6	503.3	509.1	1.2%
63 Pike	383.3	407.9	433.7	444.1	480.8	470.6	469.1	-0.3%
64 Porter	8,342.4	8,310.4	7,950.4	7,796.6	8,112.4	8,348.6	8,694.7	4.1%
65 Posey	1,192.6	1,238.7	1,187.8	1,227.9	1,246.3	1,208.1	1,214.9	0.6%
66 Pulaski	621.5	642.6	693.3	724.3	788.4	789.5	797.3	1.0%
67 Putnam	1,376.9	1,415.8	1,338.7	1,377.1	1,412.1	1,417.9	1,393.5	-1.7%
68 Randolph	825.5	870.7	902.6	925.0	1,005.7	1,013.3	1,019.5	0.6%
69 Ripley	1,077.0	1,105.7	1,138.3	1,143.8	1,156.7	1,164.0	1,169.4	0.5%
70 Rush	723.7	778.6	825.3	865.7	935.0	941.6	923.5	-1.9%
71 St. Joseph	8,450.3	8,382.5	8,019.8	7,760.3	8,028.3	8,104.9	8,340.9	2.9%
72 Scott	640.5	635.0	606.6	614.5	643.6	656.0	650.6	-0.8%
73 Shelby	1,875.9	1,912.4	1,924.1	1,927.6	1,994.9	1,998.8	1,954.2	-2.2%
74 Spencer	897.9	935.9	952.5	972.0	1,028.5	996.5	995.4	-0.1%
75 Starke	891.8	910.8	883.7	883.2	901.1	889.9	879.8	-1.1%
76 Steuben	2,804.3	2,738.9	2,731.5	2,759.9	2,758.2	2,752.9	2,750.3	-0.1%
77 Sullivan	552.8	598.1	602.5	663.0	686.1	699.0	693.0	-0.9%
78 Switzerland	425.2	449.3	431.3	411.7	415.1	414.7	407.7	-1.7%
79 Tippecanoe	5,966.7	6,044.8	6,114.0	6,505.3	6,736.8	6,890.7	7,136.4	3.6%
80 Tipton	731.7	732.0	749.5	774.9	824.2	829.0	820.3	-1.0%
81 Union	269.3	280.0	289.9	293.6	316.9	321.9	317.5	-1.4%
82 Vanderburgh	6,649.3	6,545.9	6,069.0	6,098.5	6,125.9	6,130.3	6,265.5	2.2%
83 Vermillion	477.8	473.5	489.3	483.3	513.7	516.9	516.9	0.0%
84 Vigo	2,991.8	3,106.4	2,820.5	2,893.9	2,888.7	2,975.6	3,046.1	2.4%
85 Wabash	1,006.2	1,040.1	1,057.1	1,088.0	1,162.6	1,158.3	1,161.6	0.3%
86 Warren	458.6	503.6	533.3	563.5	612.1	612.1	613.8	0.3%
87 Warrick	2,338.4	2,388.6	2,400.2	2,440.4	2,462.7	2,493.3	2,509.6	0.7%
88 Washington	745.9	796.7	810.5	875.7	933.7	937.2	912.4	-2.6%
89 Wayne	2,039.7	2,024.5	2,076.3	2,015.9	2,107.3	2,090.0	2,091.7	0.1%
90 Wells	1,045.6	1,088.6	1,129.1	1,162.8	1,219.3	1,239.1	1,266.6	2.2%
91 White	1,498.4	1,523.8	1,512.3	1,538.9	1,627.3	1,638.7	1,620.5	-1.1%
92 Whitley	1,236.5	1,255.4	1,285.9	1,320.5	1,351.5	1,375.0	1,404.3	2.1%
<b>Totals</b>	<b>251,974.4</b>	<b>252,446.6</b>	<b>250,123.4</b>	<b>255,674.5</b>	<b>262,735.9</b>	<b>268,148.4</b>	<b>273,181.9</b>	<b>1.9%</b>
						Median		0.6%
						Maximum (Floyd)		6.0%
						Minimum (Ohio)		-12.8%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	176.5	179.8	183.8	185.7	189.2	197.7	211.3	6.9%
2 Allen	1,842.8	1,805.7	1,888.3	1,821.1	1,853.4	1,925.1	2,060.0	7.0%
3 Bartholomew	656.2	664.9	641.6	708.6	762.3	824.3	884.6	7.3%
4 Benton	154.5	140.9	185.4	238.3	300.1	354.9	404.2	13.9%
5 Blackford	67.4	94.9	69.5	65.8	71.4	78.2	89.6	14.5%
6 Boone	238.6	256.6	276.2	305.1	312.5	341.6	353.8	3.6%
7 Brown	30.1	33.6	31.7	34.1	36.4	36.7	35.7	-2.7%
8 Carroll	104.6	113.4	123.6	134.3	147.4	146.2	151.7	3.8%
9 Cass	196.5	191.9	201.0	206.3	222.7	235.0	250.5	6.6%
10 Clark	504.9	520.7	519.2	517.6	439.1	553.1	615.0	11.2%
11 Clay	100.8	95.1	101.3	111.1	122.2	128.5	129.9	1.2%
12 Clinton	230.0	224.1	256.1	271.9	276.7	307.8	326.1	5.9%
13 Crawford	51.3	49.9	51.9	52.8	55.2	56.4	56.5	0.2%
14 Daviess	184.9	195.4	244.5	231.8	238.4	250.9	260.5	3.9%
15 Dearborn	325.6	331.8	341.7	330.4	340.7	362.6	313.4	-13.6%
16 Decatur	224.9	239.4	346.5	275.2	297.5	304.9	332.2	8.9%
17 DeKalb	547.7	569.6	572.6	607.2	611.2	651.7	686.5	5.3%
18 Delaware	417.4	448.5	433.0	442.9	456.7	461.8	462.9	0.2%
19 Dubois	307.4	303.1	312.9	324.0	327.3	337.7	347.3	2.8%
20 Elkhart	1,072.4	1,047.1	1,070.0	1,077.6	1,131.4	1,151.6	1,208.8	5.0%
21 Fayette	80.5	75.7	84.3	86.2	93.0	92.6	88.1	-4.9%
22 Floyd	331.3	331.0	311.2	298.0	304.8	313.0	325.8	4.1%
23 Fountain	99.6	99.2	105.0	89.5	114.5	117.8	121.7	3.3%
24 Franklin	95.7	99.5	93.6	94.3	102.9	101.3	104.0	2.7%
25 Fulton	131.2	132.4	139.9	143.1	152.3	149.7	149.3	-0.3%
26 Gibson	823.0	861.3	884.2	909.7	981.1	1,042.1	1,077.5	3.4%
27 Grant	379.3	363.6	373.3	377.9	392.3	438.4	469.5	7.1%
28 Greene	121.2	122.0	126.7	134.5	141.8	152.1	150.8	-0.8%
29 Hamilton	1,293.5	1,195.3	1,205.2	1,284.3	1,307.1	1,373.7	1,413.9	2.9%
30 Hancock	282.7	283.8	301.2	335.9	360.6	368.0	360.5	-2.0%
31 Harrison	183.4	164.5	167.4	171.8	181.1	177.6	179.5	1.1%
32 Hendricks	637.2	667.0	670.3	706.1	767.3	818.0	858.4	4.9%
33 Henry	182.3	179.8	180.5	193.8	199.3	215.8	228.0	5.7%
34 Howard	821.9	1,084.5	1,041.1	912.3	853.7	868.4	959.8	10.5%
35 Huntington	172.6	207.4	191.4	213.7	205.8	223.8	234.0	4.6%
36 Jackson	336.0	351.8	352.8	391.1	400.1	402.2	424.4	5.5%
37 Jasper	621.9	625.7	638.8	646.4	646.0	616.6	618.5	0.3%
38 Jay	174.1	167.9	189.1	186.2	190.1	190.6	210.2	10.3%
39 Jefferson	247.5	261.6	269.8	272.0	285.4	306.0	310.5	1.5%
40 Jennings	120.7	121.7	127.7	104.4	140.6	145.5	152.1	4.5%
41 Johnson	522.2	538.2	535.9	542.5	586.5	597.2	629.9	5.5%
42 Knox	384.1	478.5	605.7	430.3	477.7	503.2	587.4	16.7%
43 Kosciusko	560.0	563.3	592.5	656.2	699.1	705.1	730.7	3.6%
44 LaGrange	154.7	159.1	162.7	169.4	180.8	187.7	200.1	6.6%
45 Lake	3,028.3	3,075.9	3,313.9	3,613.7	3,581.6	4,079.3	4,177.8	2.4%
46 LaPorte	659.4	694.7	678.9	684.2	730.9	703.6	743.9	5.7%
47 Lawrence	202.0	191.0	207.4	203.4	215.0	222.5	251.7	13.1%
48 Madison	563.4	459.3	483.9	536.5	611.3	552.2	574.0	3.9%
49 Marion	5,462.6	5,508.8	5,900.5	6,023.7	6,242.4	6,386.0	6,678.6	4.6%
50 Marshall	268.3	277.4	282.3	293.7	313.9	318.4	331.8	4.2%
51 Martin	66.8	67.2	61.5	61.9	67.8	66.8	63.2	-5.5%
52 Miami	104.4	105.4	110.6	121.7	126.3	136.1	156.8	15.2%
53 Monroe	486.8	534.6	495.0	518.1	578.6	602.5	613.5	1.8%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	402.9	453.9	459.7	504.0	528.2	563.1	581.9	3.3%
55 Morgan	260.2	263.1	280.8	270.5	278.2	308.0	351.4	14.1%
56 Newton	102.0	105.5	103.8	111.5	123.1	127.7	132.9	4.1%
57 Noble	307.9	334.0	332.0	336.9	361.2	374.1	389.3	4.1%
58 Ohio	22.9	22.9	23.2	24.3	17.5	17.4	16.2	-6.9%
59 Orange	104.9	108.4	114.5	111.0	117.2	120.5	130.8	8.6%
60 Owen	63.3	67.3	69.7	70.8	79.6	78.2	91.1	16.6%
61 Parke	82.4	86.5	81.4	87.7	90.0	92.3	93.2	1.0%
62 Perry	111.9	109.7	115.6	126.1	126.8	131.4	148.6	13.2%
63 Pike	281.0	278.1	321.1	303.7	313.2	263.3	293.6	11.5%
64 Porter	1,169.3	1,168.0	1,203.7	1,229.6	1,260.8	1,327.5	1,368.1	3.1%
65 Posey	650.6	785.9	747.5	813.9	850.5	880.7	873.1	-0.9%
66 Pulaski	85.5	90.7	102.4	111.7	124.1	127.4	128.9	1.2%
67 Putnam	309.5	249.1	277.2	263.3	269.2	279.9	289.6	3.5%
68 Randolph	134.3	144.7	158.7	170.4	176.3	185.1	181.3	-2.1%
69 Ripley	150.6	147.1	143.9	155.1	169.0	170.6	170.0	-0.4%
70 Rush	98.7	100.0	101.4	106.6	117.5	122.3	123.1	0.6%
71 St. Joseph	1,177.9	1,212.4	1,246.5	1,272.6	1,248.8	1,289.1	1,351.5	4.8%
72 Scott	104.4	107.4	117.4	107.9	124.8	134.8	139.7	3.7%
73 Shelby	400.9	424.1	425.3	426.0	462.6	488.1	479.9	-1.7%
74 Spencer	590.1	788.9	795.2	817.5	826.8	804.1	823.9	2.5%
75 Starke	69.5	77.0	80.1	85.4	89.1	93.2	97.4	4.5%
76 Steuben	203.9	206.5	211.6	215.5	230.3	254.3	258.6	1.7%
77 Sullivan	316.2	342.8	377.0	357.6	327.1	367.3	383.1	4.3%
78 Switzerland	46.1	46.4	45.1	47.2	49.7	50.2	50.9	1.5%
79 Tippecanoe	1,005.5	1,160.3	1,238.5	1,270.8	1,301.2	1,365.4	1,459.9	6.9%
80 Tipton	107.6	109.2	115.7	124.7	151.2	209.2	209.7	0.2%
81 Union	38.3	23.6	37.4	24.8	40.4	28.4	42.8	50.9%
82 Vanderburgh	1,056.5	1,025.5	1,047.1	1,095.7	1,127.5	1,134.8	1,184.9	4.4%
83 Vermillion	303.4	334.5	323.7	302.4	326.8	312.1	321.2	2.9%
84 Vigo	907.3	885.1	880.4	874.9	907.5	915.8	890.3	-2.8%
85 Wabash	192.3	207.9	226.3	240.2	247.4	246.1	253.3	2.9%
86 Warren	43.6	50.2	55.3	66.7	75.8	80.1	80.6	0.6%
87 Warrick	534.9	534.2	650.1	654.0	634.5	646.4	635.3	-1.7%
88 Washington	92.6	98.9	96.8	100.5	105.7	108.8	118.3	8.7%
89 Wayne	373.7	361.2	357.5	366.7	384.9	389.7	402.4	3.3%
90 Wells	183.6	195.3	206.7	232.3	241.7	255.8	269.0	5.2%
91 White	181.4	212.6	251.5	272.7	326.4	577.4	627.6	8.7%
92 Whitley	224.6	225.6	250.0	310.0	344.5	376.0	390.5	3.9%
<b>Totals</b>	<b>39,525.2</b>	<b>40,699.1</b>	<b>42,407.3</b>	<b>43,411.4</b>	<b>45,000.9</b>	<b>47,176.9</b>	<b>49,190.7</b>	<b>4.3%</b>
						Median		3.9%
						Maximum (Union)		50.9%
						Minimum (Dearborn)		-13.6%

## **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 2011 to Pay 2017. 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 86% of counties (79 out of 92) saw increases in their total amounts of exemptions, deductions and abatements from Pay 2016 to Pay 2017. Statewide, deductions and abatements increased 2.0% during this period, while total exemptions increased by 1.8%.

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	778.7	784.8	762.9	778.2	806.7	821.5	841.1	2.4%
2 Allen	8,643.8	8,732.4	8,695.4	8,822.5	9,012.9	9,162.9	9,509.0	3.8%
3 Bartholomew	2,026.1	2,007.4	2,033.4	2,094.4	2,122.1	2,202.1	2,251.9	2.3%
4 Benton	757.3	602.5	521.7	457.5	413.4	371.8	424.9	14.3%
5 Blackford	245.7	243.7	234.4	241.5	251.2	254.4	258.5	1.6%
6 Boone	2,182.8	2,201.0	2,218.8	2,276.3	2,427.8	2,566.9	2,711.4	5.6%
7 Brown	444.0	442.1	446.0	447.4	455.1	459.7	473.1	2.9%
8 Carroll	444.1	431.0	418.8	428.0	441.1	445.6	463.6	4.0%
9 Cass	735.5	700.0	628.6	624.4	628.0	633.3	643.6	1.6%
10 Clark	2,708.3	2,701.6	2,656.6	2,672.4	2,814.8	2,896.6	2,938.1	1.4%
11 Clay	499.3	500.9	472.2	471.2	485.0	490.6	496.8	1.3%
12 Clinton	745.7	710.1	700.3	682.2	690.4	702.9	707.9	0.7%
13 Crawford	167.8	170.9	165.6	162.4	164.8	165.8	167.1	0.8%
14 Daviess	571.9	572.0	544.5	548.9	568.7	582.1	604.0	3.7%
15 Dearborn	1,400.7	1,394.3	1,323.8	1,284.9	1,289.2	1,275.2	1,297.5	1.7%
16 Decatur	878.4	814.2	644.2	711.7	704.7	690.5	691.7	0.2%
17 DeKalb	987.2	973.2	951.8	991.2	1,010.8	1,031.7	1,081.0	4.8%
18 Delaware	2,797.8	2,812.7	2,517.7	2,547.3	2,582.1	2,602.7	2,655.0	2.0%
19 Dubois	1,090.1	1,109.5	1,081.7	1,102.1	1,137.4	1,153.7	1,184.9	2.7%
20 Elkhart	4,466.3	4,316.6	4,167.5	4,020.2	4,150.9	4,262.7	4,395.0	3.1%
21 Fayette	488.7	488.7	474.6	439.1	441.1	433.4	443.0	2.2%
22 Floyd	2,047.9	2,065.2	2,007.6	2,027.8	2,071.5	2,101.7	2,192.7	4.3%
23 Fountain	321.4	330.0	315.9	319.4	326.9	328.9	333.1	1.3%
24 Franklin	578.0	574.9	527.9	566.7	561.4	572.1	582.1	1.8%
25 Fulton	426.5	423.6	398.4	401.1	408.1	409.0	412.9	1.0%
26 Gibson	845.8	828.8	772.5	753.1	752.3	777.5	785.3	1.0%
27 Grant	1,735.1	1,748.0	1,679.9	1,659.6	1,720.8	1,716.8	1,710.3	-0.4%
28 Greene	548.2	575.2	584.8	573.6	596.5	607.7	612.3	0.8%
29 Hamilton	10,281.1	10,461.0	10,526.0	10,615.2	11,022.9	11,587.4	12,065.3	4.1%
30 Hancock	2,020.5	2,062.3	2,087.8	2,113.3	2,146.8	2,179.1	2,291.6	5.2%
31 Harrison	923.1	922.7	883.7	903.9	926.7	939.0	968.3	3.1%
32 Hendricks	4,759.8	4,683.5	4,565.4	4,528.9	4,637.6	4,920.4	5,131.1	4.3%
33 Henry	1,052.6	1,004.5	927.4	911.9	932.4	933.8	946.5	1.4%
34 Howard	2,229.0	1,924.2	1,873.0	2,103.4	2,301.4	2,234.4	2,180.2	-2.4%
35 Huntington	954.5	941.4	943.6	952.3	959.2	963.1	994.5	3.3%
36 Jackson	970.0	959.8	982.9	1,001.6	1,059.4	1,116.4	1,158.5	3.8%
37 Jasper	813.3	780.1	789.3	776.2	826.5	825.7	857.3	3.8%
38 Jay	401.0	387.8	344.7	376.7	387.2	406.0	406.4	0.1%
39 Jefferson	776.6	754.6	733.5	719.1	705.5	719.6	730.0	1.4%
40 Jennings	526.2	524.0	504.6	483.1	506.4	504.0	509.4	1.1%
41 Johnson	3,759.8	3,784.4	3,798.4	3,752.9	3,838.8	3,997.7	4,146.2	3.7%
42 Knox	753.4	803.0	738.5	1,172.2	1,450.6	1,402.7	1,374.9	-2.0%
43 Kosciusko	2,217.3	2,211.8	2,062.3	1,981.2	2,012.6	2,076.1	2,159.7	4.0%
44 LaGrange	824.9	831.0	792.2	817.0	827.7	879.5	909.6	3.4%
45 Lake	13,277.3	13,107.4	12,962.9	12,975.0	14,801.4	15,424.8	14,827.9	-3.9%
46 LaPorte	2,715.0	2,624.6	2,603.1	2,614.9	2,598.6	2,695.6	2,670.2	-0.9%
47 Lawrence	985.7	1,006.5	1,012.2	1,030.6	1,041.0	1,031.1	1,044.7	1.3%
48 Madison	2,943.4	2,958.5	2,891.1	2,679.9	2,816.9	2,831.9	2,817.8	-0.5%
49 Marion	21,615.8	21,725.4	21,952.6	19,497.9	20,138.3	20,475.5	21,244.8	3.8%
50 Marshall	1,249.1	1,236.5	1,184.1	1,102.8	1,151.8	1,161.5	1,193.4	2.7%
51 Martin	181.7	181.9	192.4	193.0	197.3	196.2	199.7	1.8%
52 Miami	617.7	613.2	589.4	572.3	589.3	590.8	605.8	2.5%
53 Monroe	3,181.9	3,183.8	3,283.5	3,214.6	3,196.7	3,244.7	3,330.0	2.6%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	1,048.7	991.4	973.4	944.3	956.1	959.6	985.8	2.7%
55 Morgan	1,809.3	1,806.6	1,772.0	1,799.9	1,810.0	1,842.2	1,868.8	1.4%
56 Newton	314.7	314.0	302.5	294.1	296.7	302.8	316.7	4.6%
57 Noble	1,112.5	1,112.5	1,072.7	1,086.4	1,110.9	1,142.9	1,165.6	2.0%
58 Ohio	145.2	142.5	134.9	135.6	136.3	135.2	134.9	-0.2%
59 Orange	391.8	374.8	381.2	366.5	366.0	370.3	373.9	1.0%
60 Owen	404.9	398.3	402.1	401.3	425.8	426.0	437.3	2.7%
61 Parke	291.4	289.9	275.9	274.7	277.6	281.5	289.9	3.0%
62 Perry	391.6	385.0	368.9	363.9	366.6	367.9	372.4	1.2%
63 Pike	226.8	229.0	236.1	233.3	237.6	244.2	250.3	2.5%
64 Porter	5,276.4	5,255.8	5,102.9	5,106.4	5,378.2	5,420.7	5,587.1	3.1%
65 Posey	646.2	636.4	610.1	645.7	658.0	657.4	649.7	-1.2%
66 Pulaski	256.2	246.7	259.3	264.9	264.2	262.6	271.9	3.5%
67 Putnam	945.2	901.7	854.2	876.5	872.0	883.8	880.7	-0.3%
68 Randolph	551.9	509.8	471.1	466.1	468.4	835.9	734.1	-12.2%
69 Ripley	679.7	676.6	645.8	688.1	688.8	695.6	694.1	-0.2%
70 Rush	349.9	347.4	351.4	345.8	342.9	350.0	355.0	1.4%
71 St. Joseph	6,517.8	6,464.4	6,461.4	6,382.1	6,421.5	6,461.2	6,625.1	2.5%
72 Scott	471.3	467.5	446.8	434.1	436.0	467.6	475.5	1.7%
73 Shelby	1,079.3	1,044.7	992.9	1,020.5	1,015.0	1,024.8	1,024.1	-0.1%
74 Spencer	487.4	489.2	478.4	480.9	490.3	486.9	511.7	5.1%
75 Starke	484.6	476.3	459.6	447.8	462.5	463.0	463.6	0.1%
76 Steuben	969.7	951.2	919.4	863.7	902.3	912.1	941.6	3.2%
77 Sullivan	342.0	316.8	310.0	322.0	321.1	315.5	317.2	0.5%
78 Switzerland	173.8	184.2	184.3	172.0	170.7	172.7	173.6	0.6%
79 Tippecanoe	3,855.5	3,689.4	3,617.3	3,584.4	3,703.4	3,878.3	3,998.0	3.1%
80 Tipton	416.6	413.3	403.7	485.1	535.6	507.1	470.6	-7.2%
81 Union	144.9	142.1	138.1	134.3	137.7	134.3	145.1	8.0%
82 Vanderburgh	4,782.5	4,734.6	4,343.8	4,417.9	4,298.3	4,333.0	4,442.3	2.5%
83 Vermillion	316.7	307.5	319.3	306.1	310.2	334.8	332.5	-0.7%
84 Vigo	2,362.7	2,390.3	2,222.4	2,274.6	2,209.1	2,227.9	2,258.7	1.4%
85 Wabash	754.0	733.8	713.6	712.4	724.8	722.2	736.0	1.9%
86 Warren	189.0	186.1	190.8	186.5	184.4	188.8	193.3	2.4%
87 Warrick	1,815.0	1,732.8	1,688.2	1,749.8	1,791.6	1,789.2	1,783.0	-0.3%
88 Washington	524.2	535.7	483.7	507.5	530.3	551.0	547.6	-0.6%
89 Wayne	1,726.1	1,662.7	1,540.2	1,555.6	1,587.0	1,582.7	1,630.2	3.0%
90 Wells	801.2	761.3	690.7	698.0	704.8	712.0	739.1	3.8%
91 White	955.3	1,146.3	896.8	780.0	751.4	723.1	705.4	-2.4%
92 Whitley	1,004.7	1,001.5	974.6	968.3	956.6	937.3	961.2	2.6%
<b>Totals</b>	<b>164,610.7</b>	<b>163,379.6</b>	<b>159,862.5</b>	<b>157,972.5</b>	<b>163,409.3</b>	<b>167,160.6</b>	<b>170,474.9</b>	<b>2.0%</b>
						Median		1.9%
						Maximum (Benton)		14.3%
						Minimum (Randolph)		-12.2%



Table 10: Total Exemptions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	84.6	88.6	82.5	83.1	83.4	81.5	82.7	1.5%
2 Allen	1,061.0	1,154.9	1,100.5	1,173.7	1,207.5	1,221.2	1,267.3	3.8%
3 Bartholomew	175.9	166.3	155.8	184.4	190.9	251.3	265.0	5.5%
4 Benton	11.7	11.9	10.5	8.1	8.7	9.2	9.8	7.4%
5 Blackford	21.0	24.3	21.0	21.6	22.2	23.2	23.1	-0.3%
6 Boone	187.3	176.8	172.7	185.4	227.9	227.6	227.5	0.0%
7 Brown	41.3	41.8	40.0	39.2	40.4	41.2	41.8	1.5%
8 Carroll	38.9	37.5	40.6	41.5	45.0	45.4	45.4	-0.1%
9 Cass	76.5	70.3	61.9	59.5	60.5	61.7	66.0	7.0%
10 Clark	219.6	228.3	210.2	219.3	246.6	250.8	247.4	-1.3%
11 Clay	47.6	47.4	44.4	44.1	44.2	43.9	43.8	-0.2%
12 Clinton	105.8	98.3	100.2	100.3	99.8	100.8	100.6	-0.2%
13 Crawford	15.6	16.4	16.2	14.8	14.1	14.1	13.6	-3.8%
14 Daviess	41.6	40.7	38.7	38.5	39.6	40.5	42.7	5.4%
15 Dearborn	97.4	96.8	93.0	93.0	93.6	89.2	92.4	3.5%
16 Decatur	68.1	69.9	63.2	63.4	63.2	63.0	65.8	4.5%
17 DeKalb	107.4	108.7	98.0	98.7	100.9	102.9	106.5	3.5%
18 Delaware	855.3	914.1	789.3	787.3	790.5	804.6	826.9	2.8%
19 Dubois	144.6	153.7	147.9	155.5	164.0	167.1	173.6	3.9%
20 Elkhart	714.7	684.6	613.6	618.1	634.4	632.2	641.2	1.4%
21 Fayette	67.5	70.3	61.2	55.9	59.2	59.4	63.7	7.2%
22 Floyd	230.6	237.8	229.6	234.1	235.0	240.6	237.5	-1.3%
23 Fountain	24.2	24.9	21.1	21.6	22.1	22.5	22.8	1.7%
24 Franklin	52.7	50.1	48.8	53.6	53.6	53.8	53.4	-0.7%
25 Fulton	31.0	30.9	27.4	27.3	27.4	27.3	27.3	-0.2%
26 Gibson	91.2	86.5	94.0	96.3	90.7	92.2	94.6	2.5%
27 Grant	481.2	489.6	468.5	463.0	538.9	544.5	544.0	-0.1%
28 Greene	51.6	50.4	48.0	45.6	46.1	45.2	43.7	-3.2%
29 Hamilton	690.2	815.5	871.5	864.7	920.3	1,040.6	1,079.9	3.8%
30 Hancock	90.0	98.4	116.3	115.3	116.7	116.9	123.4	5.6%
31 Harrison	69.4	74.2	64.9	66.8	69.9	70.5	71.6	1.6%
32 Hendricks	370.8	373.2	362.2	365.7	368.9	360.9	366.2	1.5%
33 Henry	114.3	110.1	80.1	78.0	79.9	79.5	79.9	0.5%
34 Howard	350.6	268.3	272.1	315.8	317.2	292.8	254.8	-13.0%
35 Huntington	191.0	185.5	203.6	190.3	206.0	203.7	210.6	3.4%
36 Jackson	117.4	116.9	112.3	110.2	124.6	125.6	131.1	4.4%
37 Jasper	68.2	63.9	55.4	55.0	54.6	55.8	77.3	38.4%
38 Jay	41.0	40.8	29.0	34.7	28.9	37.6	31.4	-16.6%
39 Jefferson	113.2	100.5	98.6	93.6	94.3	102.3	102.4	0.2%
40 Jennings	38.7	43.1	40.4	36.4	40.6	40.4	40.5	0.3%
41 Johnson	313.6	334.6	328.4	330.1	332.2	333.1	334.2	0.3%
42 Knox	131.5	110.4	90.4	79.2	101.8	80.7	82.3	1.9%
43 Kosciusko	296.9	334.0	253.7	235.6	231.2	248.9	258.9	4.0%
44 LaGrange	71.3	73.3	70.2	67.5	69.0	67.7	70.0	3.4%
45 Lake	1,622.8	1,607.8	1,517.4	1,645.1	1,728.8	1,816.2	1,922.0	5.8%
46 LaPorte	297.8	256.7	284.3	284.7	296.6	320.7	277.4	-13.5%
47 Lawrence	103.2	114.5	106.7	110.5	113.8	114.3	114.9	0.5%
48 Madison	429.3	427.5	448.7	494.1	606.1	531.0	480.3	-9.6%
49 Marion	4,020.4	4,258.1	4,271.5	4,338.1	4,373.5	4,303.5	4,418.4	2.7%
50 Marshall	233.0	232.8	194.9	196.4	196.0	191.7	201.7	5.2%
51 Martin	17.6	16.8	17.5	16.8	18.5	18.0	17.6	-2.4%
52 Miami	41.8	41.0	37.2	37.8	46.0	46.4	51.8	11.7%
53 Monroe	494.0	455.2	479.0	490.3	476.8	471.0	474.0	0.6%

Table 10: Total Exemptions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	167.1	146.6	147.1	136.2	140.1	136.3	140.4	3.0%
55 Morgan	156.3	157.4	160.8	171.6	168.2	168.6	166.3	-1.4%
56 Newton	12.6	12.3	11.9	12.7	13.0	12.9	13.7	5.9%
57 Noble	138.8	143.8	116.5	106.4	125.7	126.5	124.8	-1.4%
58 Ohio	11.1	11.2	11.3	11.8	11.9	10.6	10.0	-6.3%
59 Orange	29.5	27.5	30.2	32.4	31.5	36.4	37.0	1.8%
60 Owen	26.5	29.4	27.1	24.4	29.5	27.2	30.6	12.6%
61 Parke	29.0	27.6	21.5	21.2	22.0	21.7	22.0	1.1%
62 Perry	37.6	37.5	32.7	30.8	30.8	29.7	30.4	2.4%
63 Pike	24.1	25.4	23.8	23.1	23.3	23.5	24.1	2.4%
64 Porter	522.0	528.7	482.4	468.8	481.8	498.2	488.4	-2.0%
65 Posey	32.0	32.2	30.9	31.0	31.8	31.3	31.2	-0.4%
66 Pulaski	21.0	20.7	20.5	20.2	20.8	20.3	20.4	0.7%
67 Putnam	147.0	147.7	143.1	140.2	135.0	135.3	131.0	-3.2%
68 Randolph	53.4	53.0	44.1	44.9	46.5	43.9	44.6	1.7%
69 Ripley	53.9	53.8	52.6	57.6	57.5	58.9	56.3	-4.3%
70 Rush	25.0	25.5	24.2	24.4	23.9	23.5	24.0	2.0%
71 St. Joseph	1,264.7	1,260.5	1,339.4	1,342.1	1,454.4	1,415.4	1,393.8	-1.5%
72 Scott	40.9	42.9	35.5	35.8	38.6	38.1	38.4	0.9%
73 Shelby	68.1	66.8	56.8	57.5	51.7	57.0	56.0	-1.8%
74 Spencer	86.0	85.5	83.0	82.7	80.9	75.3	78.2	3.8%
75 Starke	23.2	23.0	19.6	20.0	19.3	19.4	18.8	-3.0%
76 Steuben	124.0	125.7	110.5	112.7	112.5	112.7	118.1	4.8%
77 Sullivan	28.4	25.5	23.6	24.5	25.0	24.8	25.5	3.1%
78 Switzerland	11.3	12.7	11.1	10.8	11.3	10.8	11.0	1.3%
79 Tippecanoe	677.1	554.2	519.1	554.9	598.0	608.0	649.4	6.8%
80 Tipton	57.2	57.1	49.4	48.7	44.6	40.6	44.3	9.1%
81 Union	8.1	8.6	9.4	9.0	9.0	9.2	9.4	2.7%
82 Vanderburgh	1,100.9	1,063.7	919.0	930.0	769.3	757.4	796.1	5.1%
83 Vermillion	31.1	36.9	38.1	35.4	39.8	66.5	64.8	-2.5%
84 Vigo	353.3	411.5	308.1	367.4	375.8	377.8	388.8	2.9%
85 Wabash	114.5	113.6	104.5	101.5	102.4	100.4	102.1	1.8%
86 Warren	11.7	11.6	8.5	9.7	8.5	9.6	9.4	-1.5%
87 Warrick	173.1	174.6	170.7	167.8	183.7	169.2	165.7	-2.1%
88 Washington	28.1	30.4	29.5	37.4	37.3	39.3	38.4	-2.1%
89 Wayne	459.4	445.5	373.5	373.3	394.3	377.5	391.9	3.8%
90 Wells	72.6	69.7	60.7	61.7	59.9	59.8	63.2	5.7%
91 White	37.6	37.6	54.0	49.1	47.3	52.2	53.5	2.3%
92 Whitley	54.4	61.4	65.6	65.9	64.2	55.6	63.0	13.2%
<b>Totals</b>	<b>21,786.7</b>	<b>22,023.9</b>	<b>21,075.6</b>	<b>21,534.9</b>	<b>22,183.3</b>	<b>22,307.9</b>	<b>22,717.6</b>	<b>1.8%</b>
						Median		1.6%
						Maximum (Japser)		38.4%
						Minimum (Jay)		-16.6%

Table 11: Total Deductions & Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	694.1	696.2	680.4	695.1	723.4	740.0	758.4	2.5%
2 Allen	7,582.8	7,577.4	7,594.9	7,648.8	7,805.4	7,941.7	8,241.7	3.8%
3 Bartholomew	1,850.2	1,841.1	1,877.6	1,910.0	1,931.3	1,950.8	1,986.9	1.9%
4 Benton	745.6	590.6	511.2	449.3	404.7	362.6	415.1	14.5%
5 Blackford	224.8	219.4	213.4	219.9	229.0	231.2	235.3	1.8%
6 Boone	1,995.5	2,024.2	2,046.1	2,090.9	2,199.9	2,339.3	2,483.9	6.2%
7 Brown	402.7	400.3	406.0	408.2	414.7	418.4	431.3	3.1%
8 Carroll	405.2	393.4	378.3	386.6	396.0	400.1	418.2	4.5%
9 Cass	659.1	629.7	566.7	564.9	567.5	571.6	577.6	1.0%
10 Clark	2,488.7	2,473.3	2,446.4	2,453.1	2,568.2	2,645.9	2,690.7	1.7%
11 Clay	451.7	453.5	427.8	427.0	440.8	446.7	453.0	1.4%
12 Clinton	639.9	611.7	600.1	581.9	590.6	602.0	607.3	0.9%
13 Crawford	152.2	154.5	149.4	147.6	150.8	151.7	153.5	1.2%
14 Daviess	530.2	531.4	505.8	510.4	529.1	541.6	561.2	3.6%
15 Dearborn	1,303.3	1,297.5	1,230.9	1,192.0	1,195.6	1,186.0	1,205.1	1.6%
16 Decatur	810.3	744.4	581.1	648.4	641.5	627.5	625.9	-0.3%
17 DeKalb	879.8	864.6	853.8	892.5	909.9	928.9	974.5	4.9%
18 Delaware	1,942.6	1,898.7	1,728.3	1,760.0	1,791.6	1,798.2	1,828.1	1.7%
19 Dubois	945.5	955.7	933.9	946.6	973.3	986.6	1,011.3	2.5%
20 Elkhart	3,751.5	3,632.0	3,553.9	3,402.1	3,516.5	3,630.5	3,753.8	3.4%
21 Fayette	421.2	418.3	413.4	383.2	381.8	374.0	379.4	1.4%
22 Floyd	1,817.3	1,827.5	1,778.0	1,793.7	1,836.5	1,861.1	1,955.2	5.1%
23 Fountain	297.2	305.2	294.8	297.8	304.8	306.5	310.3	1.2%
24 Franklin	525.2	524.9	479.0	513.1	507.7	518.3	528.7	2.0%
25 Fulton	395.5	392.7	370.9	373.7	380.7	381.6	385.6	1.1%
26 Gibson	754.6	742.3	678.6	656.7	661.6	685.2	690.8	0.8%
27 Grant	1,253.9	1,258.5	1,211.5	1,196.7	1,181.9	1,172.3	1,166.3	-0.5%
28 Greene	496.6	524.8	536.8	528.0	550.4	562.5	568.5	1.1%
29 Hamilton	9,590.9	9,645.5	9,654.5	9,750.6	10,102.6	10,546.7	10,985.4	4.2%
30 Hancock	1,930.6	1,963.9	1,971.5	1,998.0	2,030.1	2,062.2	2,168.3	5.1%
31 Harrison	853.8	848.5	818.7	837.1	856.8	868.5	896.7	3.2%
32 Hendricks	4,389.0	4,310.4	4,203.2	4,163.2	4,268.7	4,559.5	4,764.9	4.5%
33 Henry	938.3	894.5	847.3	833.9	852.5	854.3	866.7	1.4%
34 Howard	1,878.4	1,656.0	1,600.9	1,787.7	1,984.2	1,941.6	1,925.3	-0.8%
35 Huntington	763.5	755.8	740.0	762.0	753.2	759.4	783.9	3.2%
36 Jackson	852.5	842.9	870.6	891.4	934.8	990.8	1,027.4	3.7%
37 Jasper	745.1	716.1	733.9	721.2	772.0	769.9	780.1	1.3%
38 Jay	360.0	347.0	315.7	342.0	358.3	368.4	375.0	1.8%
39 Jefferson	663.4	654.1	634.9	625.5	611.2	617.3	627.6	1.7%
40 Jennings	487.4	480.9	464.2	446.6	465.8	463.6	468.8	1.1%
41 Johnson	3,446.1	3,449.8	3,470.0	3,422.8	3,506.6	3,664.6	3,812.0	4.0%
42 Knox	621.9	692.6	648.1	1,093.0	1,348.9	1,322.0	1,292.6	-2.2%
43 Kosciusko	1,920.4	1,877.8	1,808.6	1,745.6	1,781.4	1,827.2	1,900.8	4.0%
44 LaGrange	753.6	757.7	722.0	749.6	758.7	811.9	839.6	3.4%
45 Lake	11,654.4	11,499.6	11,445.4	11,329.9	13,072.6	13,608.6	12,905.9	-5.2%
46 LaPorte	2,417.2	2,367.9	2,318.8	2,330.2	2,302.0	2,374.9	2,392.8	0.8%
47 Lawrence	882.5	892.1	905.5	920.2	927.1	916.8	929.8	1.4%
48 Madison	2,514.1	2,531.0	2,442.3	2,185.8	2,210.8	2,301.0	2,337.5	1.6%
49 Marion	17,595.4	17,467.3	17,681.1	15,159.9	15,764.8	16,172.0	16,826.4	4.0%
50 Marshall	1,016.1	1,003.6	989.2	906.3	955.8	969.8	991.7	2.3%
51 Martin	164.2	165.1	174.8	176.2	178.8	178.2	182.1	2.2%
52 Miami	575.9	572.2	552.2	534.6	543.3	544.4	554.0	1.8%
53 Monroe	2,687.9	2,728.6	2,804.5	2,724.2	2,720.0	2,773.7	2,856.0	3.0%

Table 11: Total Deductions & Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	881.6	844.8	826.4	808.1	816.0	823.2	845.4	2.7%
55 Morgan	1,653.0	1,649.2	1,611.2	1,628.4	1,641.8	1,673.6	1,702.5	1.7%
56 Newton	302.1	301.7	290.5	281.5	283.7	289.8	303.0	4.5%
57 Noble	973.7	968.7	956.2	980.0	985.2	1,016.4	1,040.8	2.4%
58 Ohio	134.1	131.4	123.6	123.8	124.4	124.6	125.0	0.3%
59 Orange	362.4	347.3	350.9	334.1	334.6	334.0	336.9	0.9%
60 Owen	378.4	368.9	374.9	376.9	396.3	398.8	406.6	2.0%
61 Parke	262.4	262.3	254.5	253.6	255.7	259.8	267.9	3.1%
62 Perry	354.0	347.6	336.1	333.2	335.7	338.2	342.0	1.1%
63 Pike	202.7	203.6	212.3	210.2	214.3	220.6	226.2	2.5%
64 Porter	4,754.4	4,727.1	4,620.6	4,637.6	4,896.4	4,922.5	5,098.8	3.6%
65 Posey	614.1	604.3	579.2	614.6	626.2	626.1	618.5	-1.2%
66 Pulaski	235.3	226.0	238.8	244.7	243.4	242.3	251.5	3.8%
67 Putnam	798.2	754.0	711.1	736.3	737.0	748.5	749.7	0.2%
68 Randolph	498.5	456.8	426.9	421.2	421.9	792.0	689.4	-13.0%
69 Ripley	625.9	622.8	593.1	630.5	631.3	636.7	637.7	0.2%
70 Rush	324.9	321.9	327.1	321.4	319.0	326.4	331.0	1.4%
71 St. Joseph	5,253.0	5,203.9	5,122.0	5,040.0	4,967.1	5,045.8	5,231.3	3.7%
72 Scott	430.3	424.6	411.2	398.3	397.4	429.6	437.1	1.7%
73 Shelby	1,011.2	977.9	936.1	963.0	963.3	967.7	968.1	0.0%
74 Spencer	401.4	403.7	395.4	398.2	409.3	411.6	433.5	5.3%
75 Starke	461.4	453.3	439.9	427.8	443.1	443.6	444.8	0.3%
76 Steuben	845.7	825.4	808.9	751.0	789.9	799.3	823.5	3.0%
77 Sullivan	313.6	291.2	286.3	297.5	296.2	290.7	291.7	0.3%
78 Switzerland	162.5	171.5	173.2	161.2	159.4	161.8	162.7	0.5%
79 Tippecanoe	3,178.4	3,135.2	3,098.2	3,029.5	3,105.4	3,270.2	3,348.6	2.4%
80 Tipton	359.4	356.2	354.3	436.3	491.0	466.5	426.3	-8.6%
81 Union	136.8	133.5	128.6	125.2	128.7	125.1	135.6	8.4%
82 Vanderburgh	3,681.6	3,670.9	3,424.8	3,487.8	3,529.0	3,575.5	3,646.1	2.0%
83 Vermillion	285.5	270.6	281.2	270.8	270.4	268.3	267.6	-0.3%
84 Vigo	2,009.4	1,978.8	1,914.3	1,907.2	1,833.3	1,850.1	1,869.9	1.1%
85 Wabash	639.5	620.2	609.1	610.9	622.4	621.9	633.9	1.9%
86 Warren	177.3	174.5	182.3	176.7	175.9	179.2	183.8	2.6%
87 Warrick	1,641.9	1,558.2	1,517.6	1,582.0	1,607.9	1,620.0	1,617.3	-0.2%
88 Washington	496.1	505.3	454.2	470.1	493.0	511.7	509.1	-0.5%
89 Wayne	1,266.7	1,217.2	1,166.7	1,182.3	1,192.7	1,205.2	1,238.3	2.7%
90 Wells	728.5	691.7	630.0	636.4	645.0	652.2	675.8	3.6%
91 White	917.7	1,108.7	842.8	730.9	704.1	670.9	652.0	-2.8%
92 Whitley	950.3	940.1	909.0	902.4	892.4	881.7	898.3	1.9%
<b>Totals</b>	<b>142,824.0</b>	<b>141,355.6</b>	<b>138,786.9</b>	<b>136,437.6</b>	<b>141,226.0</b>	<b>144,852.7</b>	<b>147,757.3</b>	<b>2.0%</b>
						Median		1.8%
						Maximum (Benton)		14.5%
						Minimum (Randolph)		-13.0%

## **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 2011 to Pay 2017. 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 93% of all counties (86 out of 92) saw increases in amounts of real property deductions and abatements from Pay 2016 to Pay 2017. Statewide, real property deductions and abatements increased by approximately 2.9% during this time period.

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	756.9	761.3	739.7	751.3	769.3	774.1	793.1	2.5%
2 Allen	8,333.8	8,443.3	8,415.5	8,430.2	8,546.7	8,724.1	9,077.8	4.1%
3 Bartholomew	1,884.0	1,882.1	1,842.0	1,935.2	1,971.2	2,060.5	2,129.4	3.3%
4 Benton	162.6	162.5	159.2	144.9	148.7	154.8	155.0	0.1%
5 Blackford	234.7	233.6	220.9	223.6	228.6	231.0	236.8	2.5%
6 Boone	2,122.9	2,126.3	2,135.3	2,195.0	2,364.0	2,504.2	2,632.0	5.1%
7 Brown	443.3	441.3	445.1	446.5	454.3	458.8	472.5	3.0%
8 Carroll	435.2	425.6	412.7	422.6	437.9	442.7	462.1	4.4%
9 Cass	696.1	671.6	603.7	600.2	609.6	617.4	627.8	1.7%
10 Clark	2,653.4	2,658.6	2,612.6	2,599.1	2,711.1	2,775.4	2,821.3	1.7%
11 Clay	492.9	491.1	462.5	462.3	476.7	482.5	487.9	1.1%
12 Clinton	683.8	658.5	652.3	637.8	648.8	661.2	672.5	1.7%
13 Crawford	167.7	170.7	165.4	162.2	164.6	165.8	167.1	0.7%
14 Daviess	532.4	537.9	541.0	545.9	563.8	576.8	601.0	4.2%
15 Dearborn	1,336.3	1,345.3	1,288.6	1,259.6	1,267.1	1,272.7	1,294.4	1.7%
16 Decatur	684.1	678.5	641.7	629.7	626.0	626.1	636.2	1.6%
17 DeKalb	957.5	959.1	929.9	951.4	965.1	986.3	1,033.2	4.7%
18 Delaware	2,731.3	2,787.1	2,445.7	2,475.7	2,507.7	2,523.6	2,571.9	1.9%
19 Dubois	1,053.7	1,074.0	1,044.9	1,059.7	1,089.5	1,101.5	1,127.4	2.4%
20 Elkhart	4,358.9	4,206.2	4,053.1	3,899.0	4,014.9	4,114.8	4,244.1	3.1%
21 Fayette	477.7	473.0	458.0	420.0	423.1	413.5	421.6	2.0%
22 Floyd	2,029.1	2,046.0	1,979.7	1,999.4	2,044.7	2,077.5	2,175.8	4.7%
23 Fountain	320.0	329.1	315.2	318.7	323.5	325.0	329.7	1.5%
24 Franklin	576.9	573.9	526.9	565.2	559.9	570.6	580.7	1.8%
25 Fulton	424.1	421.2	395.9	398.9	406.3	407.3	409.8	0.6%
26 Gibson	744.5	743.9	736.4	734.0	743.5	764.9	774.0	1.2%
27 Grant	1,620.2	1,600.6	1,541.5	1,526.2	1,592.7	1,597.3	1,602.1	0.3%
28 Greene	546.5	572.7	578.4	567.5	588.3	597.0	600.7	0.6%
29 Hamilton	10,177.6	10,322.3	10,346.1	10,448.8	10,846.3	11,387.6	11,857.6	4.1%
30 Hancock	1,987.0	2,028.3	2,042.3	2,070.0	2,102.5	2,136.1	2,235.9	4.7%
31 Harrison	913.8	913.2	875.7	897.5	921.9	935.0	964.3	3.1%
32 Hendricks	4,699.7	4,607.7	4,473.2	4,425.6	4,539.8	4,848.8	5,037.6	3.9%
33 Henry	1,025.8	975.5	899.2	890.0	913.4	917.8	928.9	1.2%
34 Howard	1,889.4	1,782.5	1,774.2	1,750.1	1,771.9	1,751.2	1,836.3	4.9%
35 Huntington	922.6	908.6	906.9	931.4	916.1	916.4	954.8	4.2%
36 Jackson	890.2	882.1	897.1	905.0	925.5	945.1	972.4	2.9%
37 Jasper	794.8	768.9	779.2	767.0	779.9	782.1	819.8	4.8%
38 Jay	378.5	368.4	344.6	347.0	349.8	360.2	363.2	0.8%
39 Jefferson	751.4	736.9	717.1	699.5	687.4	702.2	716.5	2.0%
40 Jennings	512.7	509.5	491.3	473.5	491.9	491.0	496.7	1.1%
41 Johnson	3,700.3	3,733.7	3,740.3	3,689.5	3,763.4	3,912.8	4,051.5	3.5%
42 Knox	702.2	747.1	730.8	698.4	721.0	698.5	720.8	3.2%
43 Kosciusko	2,064.5	2,095.4	1,962.2	1,891.5	1,924.5	1,981.5	2,063.8	4.2%
44 LaGrange	818.8	824.5	784.4	806.7	813.9	863.9	891.0	3.1%
45 Lake	12,889.9	12,737.4	12,651.7	12,631.2	12,584.8	12,864.1	13,002.3	1.1%
46 LaPorte	2,630.9	2,581.7	2,507.1	2,541.1	2,528.7	2,586.5	2,540.9	-1.8%
47 Lawrence	941.4	959.0	973.9	948.4	967.6	978.0	995.6	1.8%
48 Madison	2,776.4	2,725.4	2,653.2	2,497.4	2,569.3	2,570.6	2,567.9	-0.1%
49 Marion	20,533.6	20,649.3	20,800.5	18,334.5	18,921.2	19,152.2	19,863.4	3.7%
50 Marshall	1,208.5	1,199.1	1,137.7	1,051.4	1,098.5	1,107.2	1,136.2	2.6%
51 Martin	181.7	181.9	191.8	191.6	195.6	194.6	198.4	2.0%
52 Miami	613.5	609.7	586.5	569.6	581.5	582.3	595.7	2.3%
53 Monroe	3,062.8	3,086.0	3,102.2	3,053.8	3,070.8	3,125.7	3,212.2	2.8%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	889.7	876.4	873.1	872.6	900.3	909.4	929.6	2.2%
55 Morgan	1,772.2	1,776.2	1,744.4	1,773.3	1,787.2	1,820.4	1,850.0	1.6%
56 Newton	304.9	298.1	288.5	283.7	290.0	295.0	309.7	5.0%
57 Noble	1,073.6	1,071.3	1,021.8	1,039.4	1,056.2	1,085.5	1,115.3	2.7%
58 Ohio	144.9	142.4	134.8	135.4	136.1	135.1	134.7	-0.3%
59 Orange	387.6	372.4	376.0	361.6	363.7	365.2	368.6	1.0%
60 Owen	404.6	395.8	400.3	400.0	425.4	425.1	436.8	2.8%
61 Parke	290.8	289.3	275.6	274.2	277.1	281.0	288.4	2.6%
62 Perry	362.1	360.3	347.5	343.5	346.7	345.1	353.2	2.4%
63 Pike	226.3	228.5	235.5	232.7	236.9	243.5	249.5	2.5%
64 Porter	5,065.2	5,080.5	4,918.2	4,908.3	5,175.5	5,277.3	5,395.6	2.2%
65 Posey	639.6	635.1	609.2	611.3	621.3	618.5	632.5	2.3%
66 Pulaski	250.0	239.7	253.0	250.8	252.4	249.1	261.6	5.0%
67 Putnam	865.6	858.2	816.8	818.2	807.4	806.0	800.8	-0.6%
68 Randolph	485.2	468.6	432.7	433.2	439.8	442.2	450.4	1.8%
69 Ripley	675.5	672.1	637.3	679.6	680.6	686.9	686.1	-0.1%
70 Rush	338.9	337.3	343.1	338.0	336.8	336.0	337.4	0.4%
71 St. Joseph	6,239.6	6,115.4	6,131.0	6,062.2	5,990.7	6,068.8	6,267.6	3.3%
72 Scott	453.4	446.1	427.6	417.8	417.5	431.7	435.5	0.9%
73 Shelby	990.0	973.0	932.0	945.2	944.7	962.5	966.2	0.4%
74 Spencer	476.0	481.8	471.1	473.4	483.3	484.2	504.5	4.2%
75 Starke	480.7	473.2	457.6	446.3	457.6	459.0	460.8	0.4%
76 Steuben	934.6	920.7	890.8	837.4	869.1	881.4	908.6	3.1%
77 Sullivan	328.5	316.8	310.0	307.7	306.7	307.7	309.4	0.6%
78 Switzerland	173.8	184.1	184.1	171.9	170.4	172.7	173.4	0.4%
79 Tippecanoe	3,439.8	3,383.4	3,310.0	3,286.8	3,419.1	3,508.2	3,681.6	4.9%
80 Tipton	411.2	409.1	398.6	391.0	385.7	392.9	390.0	-0.7%
81 Union	143.6	142.0	136.6	134.2	134.8	134.1	139.6	4.0%
82 Vanderburgh	4,569.3	4,519.9	4,134.4	4,210.5	4,095.0	4,121.4	4,244.6	3.0%
83 Vermillion	290.1	296.5	307.3	293.0	296.2	295.4	292.9	-0.8%
84 Vigo	2,115.8	2,142.0	1,991.5	2,053.2	2,044.7	2,076.0	2,132.3	2.7%
85 Wabash	740.9	728.2	704.8	705.8	720.2	717.9	730.5	1.7%
86 Warren	182.5	180.3	180.7	174.1	175.1	179.2	184.0	2.7%
87 Warrick	1,646.7	1,667.2	1,625.3	1,678.5	1,706.2	1,728.3	1,737.3	0.5%
88 Washington	517.5	528.4	476.1	494.4	517.7	538.2	531.2	-1.3%
89 Wayne	1,642.0	1,595.1	1,476.1	1,474.3	1,508.0	1,497.6	1,523.4	1.7%
90 Wells	680.4	676.2	632.4	649.8	651.6	661.6	689.8	4.3%
91 White	566.6	553.2	562.6	542.4	544.0	550.9	559.2	1.5%
92 Whitley	863.2	856.5	843.4	870.0	877.1	881.4	906.6	2.9%
<b>Totals</b>	<b>156,591.4</b>	<b>156,100.2</b>	<b>153,004.8</b>	<b>150,247.7</b>	<b>153,083.4</b>	<b>156,171.1</b>	<b>160,531.0</b>	<b>2.8%</b>
						Median		2.2%
						Maximum (Boone)		5.1%
						Minimum (LaPorte)		-1.8%

Table 13: Real Property Exemptions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	82.0	86.0	79.8	80.6	80.6	78.6	79.8	1.5%
2 Allen	946.1	1,042.1	981.4	1,028.8	1,055.9	1,071.5	1,110.1	3.6%
3 Bartholomew	171.3	160.1	150.1	178.1	184.8	245.3	257.3	4.9%
4 Benton	11.3	11.6	10.1	7.7	8.2	8.7	9.4	7.7%
5 Blackford	18.8	21.9	18.8	19.1	19.9	20.5	20.7	0.7%
6 Boone	177.6	167.6	164.0	175.3	217.4	216.1	214.9	-0.5%
7 Brown	40.6	41.0	39.0	38.3	39.6	40.4	41.2	2.0%
8 Carroll	37.7	37.5	39.2	40.1	43.6	44.0	44.0	0.1%
9 Cass	74.1	67.9	59.4	56.9	57.8	58.5	62.5	6.9%
10 Clark	213.3	221.6	203.5	213.2	240.2	245.0	240.9	-1.7%
11 Clay	44.0	43.6	40.6	40.4	40.2	40.2	40.2	0.1%
12 Clinton	95.8	90.3	95.1	94.2	94.8	95.7	95.3	-0.5%
13 Crawford	15.5	16.2	16.1	14.7	13.8	14.1	13.5	-4.0%
14 Daviess	40.7	39.7	37.8	37.5	38.2	39.2	42.7	9.0%
15 Dearborn	95.4	95.0	91.1	91.3	91.6	86.7	89.3	3.0%
16 Decatur	66.2	67.9	60.7	60.5	60.5	60.5	63.3	4.6%
17 DeKalb	107.2	108.3	89.1	91.5	93.4	95.6	98.6	3.1%
18 Delaware	805.7	901.2	732.0	729.6	731.6	743.6	764.7	2.8%
19 Dubois	108.2	118.2	111.0	114.0	119.9	120.4	122.5	1.7%
20 Elkhart	634.6	604.7	526.9	545.1	558.6	554.9	559.6	0.9%
21 Fayette	61.6	62.9	53.9	47.7	50.9	50.7	54.6	7.7%
22 Floyd	223.8	231.8	221.4	225.7	228.5	232.1	228.9	-1.4%
23 Fountain	24.1	24.6	20.8	21.6	22.1	22.3	22.7	1.9%
24 Franklin	51.8	49.1	47.9	52.4	52.5	52.7	52.3	-0.7%
25 Fulton	30.1	29.8	26.4	26.3	26.4	26.3	26.2	-0.3%
26 Gibson	85.7	80.8	88.3	90.4	90.3	85.9	88.2	2.7%
27 Grant	437.4	442.1	420.9	414.7	486.7	485.6	484.1	-0.3%
28 Greene	49.9	50.2	46.5	45.3	44.2	43.3	43.7	1.1%
29 Hamilton	653.6	714.8	724.2	736.2	778.3	881.8	917.4	4.0%
30 Hancock	86.8	95.3	111.6	110.8	111.4	111.5	118.1	5.9%
31 Harrison	69.3	71.6	62.2	64.0	67.2	67.8	68.9	1.6%
32 Hendricks	343.8	346.3	330.8	333.3	335.4	329.4	332.8	1.0%
33 Henry	102.6	105.7	76.3	73.7	75.7	75.2	75.3	0.1%
34 Howard	307.1	239.7	256.3	247.2	240.1	210.7	227.4	7.9%
35 Huntington	174.3	168.9	186.9	190.2	185.9	183.2	189.9	3.7%
36 Jackson	102.6	102.4	96.9	110.1	107.6	107.5	112.0	4.2%
37 Jasper	66.4	62.2	53.9	53.5	53.0	52.8	73.1	38.3%
38 Jay	39.3	39.0	28.9	33.0	28.9	35.9	31.3	-12.6%
39 Jefferson	113.2	100.5	98.6	93.6	94.3	102.3	102.4	0.2%
40 Jennings	38.6	39.5	36.7	36.4	36.8	36.5	36.5	-0.1%
41 Johnson	298.8	316.9	310.7	309.6	312.3	312.2	318.2	1.9%
42 Knox	126.2	105.0	85.0	74.0	76.8	75.8	77.6	2.3%
43 Kosciusko	284.9	321.4	241.5	223.1	217.7	233.5	243.7	4.4%
44 LaGrange	66.4	68.7	65.8	63.4	64.7	63.1	65.1	3.1%
45 Lake	1,436.8	1,420.6	1,329.0	1,414.1	1,491.4	1,629.8	1,662.0	2.0%
46 LaPorte	247.3	236.5	233.4	232.2	242.5	265.6	222.2	-16.3%
47 Lawrence	103.2	114.5	106.7	110.5	113.8	114.3	114.9	0.5%
48 Madison	356.2	375.8	369.3	417.0	415.0	391.7	393.4	0.4%
49 Marion	3,276.5	3,493.9	3,456.8	3,528.3	3,533.1	3,444.1	3,517.0	2.1%
50 Marshall	211.6	211.4	173.5	174.2	173.2	170.2	177.0	4.0%



Table 13: Real Property Exemptions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
51 Martin	17.6	16.8	17.0	16.2	17.8	17.3	17.6	1.4%
52 Miami	41.8	41.0	37.2	37.8	42.2	42.8	48.3	12.9%
53 Monroe	441.5	454.7	425.5	432.4	416.7	410.6	411.0	0.1%
54 Montgomery	155.0	146.3	137.7	125.9	126.2	121.5	127.0	4.5%
55 Morgan	147.2	148.7	151.3	156.0	153.3	155.5	153.4	-1.4%
56 Newton	12.2	11.9	11.5	12.2	12.6	12.5	13.2	5.6%
57 Noble	132.6	137.1	109.5	99.5	118.6	119.3	117.7	-1.3%
58 Ohio	11.1	11.0	11.2	11.6	11.6	10.5	9.8	-6.8%
59 Orange	26.7	27.2	27.1	29.5	30.9	32.8	33.2	1.4%
60 Owen	26.2	29.1	26.9	24.1	29.1	27.2	30.6	12.6%
61 Parke	28.4	27.1	21.1	20.7	21.5	21.2	21.4	1.1%
62 Perry	35.8	35.7	30.9	29.0	29.0	27.8	29.1	4.7%
63 Pike	23.6	24.9	23.2	22.4	22.6	22.9	23.3	2.1%
64 Porter	497.0	501.4	452.7	438.4	445.5	462.2	449.4	-2.8%
65 Posey	31.3	32.2	30.0	30.9	30.8	31.1	30.1	-3.5%
66 Pulaski	19.8	19.4	19.2	18.9	19.6	19.1	19.0	-0.3%
67 Putnam	133.7	134.1	129.5	125.9	120.8	120.0	115.4	-3.8%
68 Randolph	50.6	50.1	41.1	41.8	43.2	40.5	41.2	1.9%
69 Ripley	52.8	52.7	51.5	56.6	56.5	57.4	54.9	-4.4%
70 Rush	23.4	24.0	22.8	23.0	22.5	22.3	22.7	1.9%
71 St. Joseph	1,032.9	962.2	1,042.9	1,078.8	1,083.9	1,089.0	1,125.1	3.3%
72 Scott	40.3	42.3	34.9	35.2	38.3	37.7	38.1	1.2%
73 Shelby	65.4	64.3	56.8	55.5	51.7	55.0	54.4	-1.1%
74 Spencer	80.7	80.3	77.4	77.0	74.6	73.2	71.7	-2.0%
75 Starke	22.7	22.5	19.1	19.5	18.8	18.8	18.2	-3.3%
76 Steuben	103.8	106.8	91.6	95.5	95.9	94.0	99.0	5.4%
77 Sullivan	28.4	25.5	23.6	24.5	24.8	24.8	25.5	3.1%
78 Switzerland	11.3	12.6	10.9	10.7	11.0	10.8	10.8	-0.6%
79 Tippecanoe	584.8	540.5	479.8	492.7	519.2	532.9	573.1	7.5%
80 Tipton	53.0	52.9	44.4	43.3	40.6	37.1	39.9	7.6%
81 Union	8.0	8.4	9.3	8.9	8.9	9.1	9.3	2.7%
82 Vanderburgh	953.4	918.3	772.2	777.9	615.3	607.8	652.7	7.4%
83 Vermillion	29.0	34.5	35.7	32.6	36.8	37.2	31.9	-14.1%
84 Vigo	353.3	368.6	271.1	325.3	331.6	333.0	343.4	3.1%
85 Wabash	114.5	113.6	104.5	101.5	102.4	100.4	102.1	1.8%
86 Warren	10.8	10.5	8.5	8.6	8.5	8.4	8.3	-1.2%
87 Warrick	166.7	157.5	150.4	146.9	160.1	161.9	158.7	-2.0%
88 Washington	27.9	30.2	29.2	37.1	36.7	38.5	37.4	-3.0%
89 Wayne	407.7	398.6	329.0	326.8	345.6	326.4	338.0	3.6%
90 Wells	70.1	67.3	58.0	58.5	56.6	56.6	59.8	5.7%
91 White	36.5	36.4	53.1	47.1	47.3	48.1	49.6	3.0%
92 Whitley	54.4	55.6	58.8	58.6	57.5	55.6	57.1	2.8%
<b>Totals</b>	<b>19,420.1</b>	<b>19,699.5</b>	<b>18,444.9</b>	<b>18,824.5</b>	<b>19,084.4</b>	<b>19,303.7</b>	<b>19,720.0</b>	<b>2.2%</b>
						Median		1.8%
						Maximum (Jasper)		38.3%
						Minimum (LaPorte)		-16.3%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	674.8	675.3	659.9	670.7	688.7	695.4	713.3	2.6%
2 Allen	7,389.2	7,401.3	7,434.2	7,401.4	7,490.8	7,652.6	7,967.7	4.1%
3 Bartholomew	1,712.8	1,722.0	1,691.9	1,757.1	1,786.4	1,815.2	1,872.1	3.1%
4 Benton	151.3	150.9	149.1	137.1	140.4	146.1	145.6	-0.4%
5 Blackford	215.9	211.7	202.1	204.5	208.8	210.5	216.1	2.7%
6 Boone	1,947.9	1,958.7	1,971.3	2,019.7	2,146.6	2,288.2	2,417.1	5.6%
7 Brown	402.7	400.3	406.0	408.2	414.7	418.4	431.3	3.1%
8 Carroll	397.5	388.1	373.5	382.5	394.3	398.7	418.0	4.8%
9 Cass	622.0	603.7	544.3	543.3	551.8	558.9	565.3	1.2%
10 Clark	2,441.1	2,437.1	2,409.1	2,385.9	2,470.9	2,530.4	2,580.4	2.0%
11 Clay	448.9	447.5	421.9	421.9	436.5	442.4	447.7	1.2%
12 Clinton	588.0	568.3	557.1	543.6	554.0	565.5	577.2	2.1%
13 Crawford	152.2	154.5	149.4	147.6	150.8	151.7	153.5	1.2%
14 Daviess	491.7	498.2	503.3	508.4	525.5	537.6	558.3	3.9%
15 Dearborn	1,241.2	1,250.2	1,197.5	1,168.4	1,175.5	1,186.0	1,205.1	1.6%
16 Decatur	618.1	610.6	581.1	569.2	565.5	565.7	573.0	1.3%
17 DeKalb	850.4	850.8	840.8	859.8	871.8	890.7	934.6	4.9%
18 Delaware	1,925.6	1,885.8	1,713.7	1,746.0	1,776.0	1,780.0	1,807.2	1.5%
19 Dubois	945.5	955.7	933.9	945.7	969.7	981.1	1,004.9	2.4%
20 Elkhart	3,725.9	3,601.5	3,526.3	3,353.9	3,456.4	3,560.0	3,684.5	3.5%
21 Fayette	416.1	410.2	404.2	372.3	372.2	362.8	367.0	1.2%
22 Floyd	1,805.6	1,814.2	1,758.2	1,773.7	1,816.2	1,845.4	1,946.9	5.5%
23 Fountain	295.8	304.5	294.4	297.1	301.4	302.7	307.0	1.4%
24 Franklin	525.2	524.9	479.0	512.9	507.5	517.8	528.4	2.0%
25 Fulton	394.0	391.4	369.6	372.5	379.9	381.0	383.6	0.7%
26 Gibson	659.0	663.1	648.1	643.6	653.2	679.0	685.8	1.0%
27 Grant	1,183.0	1,158.4	1,120.6	1,111.5	1,106.0	1,111.7	1,117.9	0.6%
28 Greene	496.6	522.4	531.9	522.2	544.1	553.7	557.0	0.6%
29 Hamilton	9,535.0	9,607.5	9,621.8	9,712.6	10,068.0	10,505.7	10,940.1	4.1%
30 Hancock	1,901.7	1,933.0	1,930.7	1,959.2	1,991.0	2,024.6	2,117.7	4.6%
31 Harrison	844.5	841.6	813.5	833.5	854.7	867.3	895.4	3.2%
32 Hendricks	4,355.9	4,261.3	4,142.5	4,092.3	4,204.4	4,519.4	4,704.7	4.1%
33 Henry	923.2	869.8	822.9	816.3	837.7	842.6	853.7	1.3%
34 Howard	1,582.6	1,542.8	1,517.9	1,502.9	1,531.8	1,540.5	1,608.9	4.4%
35 Huntington	748.3	739.8	720.1	741.2	730.2	733.1	764.9	4.3%
36 Jackson	787.6	779.7	800.2	794.9	817.9	837.7	860.4	2.7%
37 Jasper	728.4	706.6	725.3	713.5	727.0	729.2	746.7	2.4%
38 Jay	339.2	329.4	315.7	314.1	320.9	324.4	331.9	2.3%
39 Jefferson	638.2	636.4	618.6	605.9	593.1	599.9	614.0	2.4%
40 Jennings	474.1	470.0	454.6	437.2	455.1	454.5	460.2	1.2%
41 Johnson	3,403.0	3,416.9	3,429.6	3,379.9	3,451.1	3,600.5	3,733.3	3.7%
42 Knox	576.0	642.0	645.9	624.5	644.2	622.6	643.2	3.3%
43 Kosciusko	1,779.9	1,774.0	1,720.7	1,668.4	1,706.8	1,748.0	1,820.1	4.1%
44 LaGrange	752.5	755.8	718.6	743.3	749.2	800.8	825.9	3.1%
45 Lake	11,456.8	11,316.8	11,322.7	11,217.1	11,093.3	11,234.4	11,340.3	0.9%
46 LaPorte	2,383.6	2,345.2	2,273.7	2,308.9	2,286.3	2,320.9	2,318.8	-0.1%
47 Lawrence	838.2	844.6	867.2	837.9	853.8	863.8	880.7	2.0%
48 Madison	2,420.2	2,349.6	2,283.9	2,080.4	2,154.3	2,178.9	2,174.5	-0.2%
49 Marion	17,261.0	17,155.4	17,343.6	14,806.1	15,388.0	15,708.1	16,346.4	4.1%
50 Marshall	996.8	987.7	964.3	877.3	925.4	937.1	959.2	2.4%
51 Martin	164.2	165.1	174.8	175.4	177.8	177.3	180.9	2.0%
52 Miami	571.7	568.7	549.3	531.8	539.3	539.5	547.4	1.5%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
53 Monroe	2,621.6	2,631.3	2,676.7	2,621.4	2,654.1	2,715.0	2,801.2	3.2%
54 Montgomery	734.7	730.0	735.4	746.7	774.0	787.8	802.6	1.9%
55 Morgan	1,625.1	1,627.5	1,593.0	1,617.3	1,633.8	1,664.9	1,696.6	1.9%
56 Newton	292.8	286.2	277.0	271.5	277.4	282.6	296.5	4.9%
57 Noble	940.9	934.3	912.3	939.8	937.6	966.2	997.6	3.2%
58 Ohio	133.9	131.4	123.6	123.8	124.4	124.6	125.0	0.3%
59 Orange	360.9	345.2	348.9	332.1	332.8	332.4	335.4	0.9%
60 Owen	378.4	366.6	373.4	375.9	396.3	397.9	406.2	2.1%
61 Parke	262.4	262.2	254.4	253.5	255.6	259.8	267.0	2.8%
62 Perry	326.3	324.6	316.6	314.5	317.7	317.3	324.1	2.1%
63 Pike	202.7	203.6	212.3	210.2	214.3	220.6	226.2	2.5%
64 Porter	4,574.7	4,579.1	4,465.5	4,469.9	4,729.9	4,815.1	4,946.2	2.7%
65 Posey	608.3	603.0	579.2	580.3	590.5	587.4	602.4	2.6%
66 Pulaski	230.1	220.3	233.8	231.9	232.9	230.0	242.6	5.5%
67 Putnam	731.8	724.1	687.2	692.3	686.6	686.0	685.4	-0.1%
68 Randolph	434.6	418.4	391.6	391.4	396.6	401.7	409.2	1.8%
69 Ripley	622.7	619.4	585.8	623.0	624.1	629.4	631.2	0.3%
70 Rush	315.5	313.2	320.2	315.0	314.3	313.7	314.7	0.3%
71 St. Joseph	5,206.7	5,153.1	5,088.1	4,983.4	4,906.8	4,979.8	5,142.5	3.3%
72 Scott	413.2	403.8	392.6	382.6	379.3	394.1	397.4	0.8%
73 Shelby	924.6	908.7	875.2	889.7	893.1	907.4	911.8	0.5%
74 Spencer	395.3	401.4	393.7	396.5	408.6	411.0	432.7	5.3%
75 Starke	458.1	450.6	438.5	426.8	438.9	440.2	442.6	0.6%
76 Steuben	830.7	813.9	799.2	741.9	773.2	787.4	809.6	2.8%
77 Sullivan	300.2	291.2	286.3	283.2	281.9	283.0	283.9	0.3%
78 Switzerland	162.5	171.5	173.2	161.2	159.4	161.8	162.7	0.5%
79 Tippecanoe	2,855.2	2,842.9	2,830.2	2,794.1	2,899.9	2,975.3	3,108.6	4.5%
80 Tipton	358.2	356.2	354.2	347.7	345.1	355.7	350.1	-1.6%
81 Union	135.6	133.5	127.3	125.2	125.9	125.1	130.2	4.1%
82 Vanderburgh	3,616.4	3,601.7	3,362.3	3,432.6	3,479.7	3,513.6	3,591.9	2.2%
83 Vermillion	261.1	262.0	271.6	260.4	259.4	258.2	261.0	1.1%
84 Vigo	1,762.6	1,773.4	1,720.4	1,727.9	1,713.2	1,743.0	1,788.9	2.6%
85 Wabash	626.4	614.6	600.3	604.4	617.8	617.6	628.4	1.7%
86 Warren	171.6	169.8	172.2	165.5	166.6	170.8	175.7	2.9%
87 Warrick	1,480.3	1,509.7	1,474.9	1,531.6	1,546.1	1,566.4	1,578.6	0.8%
88 Washington	489.6	498.1	446.9	457.3	481.0	499.7	493.9	-1.2%
89 Wayne	1,234.4	1,196.5	1,147.1	1,147.5	1,162.4	1,171.2	1,185.4	1.2%
90 Wells	610.3	608.9	574.3	591.3	595.0	605.0	630.0	4.1%
91 White	530.1	516.7	509.5	495.3	496.8	502.8	509.7	1.4%
92 Whitley	808.8	800.9	784.6	811.4	819.7	825.9	849.5	2.9%
<b>Totals</b>	<b>137,209.7</b>	<b>136,400.7</b>	<b>134,559.9</b>	<b>131,423.3</b>	<b>133,999.1</b>	<b>136,867.4</b>	<b>140,811.0</b>	<b>2.9%</b>
						Median		2.2%
						Maximum (Boone)		5.6%
						Minimum (Tipton)		-1.6%

## **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 2017, the total amount statewide of the Standard Deduction increased by approximately 1.3% from the previous year.

Table 15: Standard Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	391.1	391.3	393.1	390.5	396.2	396.5	401.8	1.3%
2 Allen	3,998.8	3,984.0	4,005.7	3,956.4	3,944.7	3,953.0	4,041.9	2.2%
3 Bartholomew	877.3	880.2	858.8	878.9	894.2	910.6	924.7	1.5%
4 Benton	98.5	97.9	98.1	91.6	93.9	96.4	96.0	-0.5%
5 Blackford	142.5	138.6	132.5	133.6	135.8	136.4	139.5	2.3%
6 Boone	738.4	749.0	766.0	780.7	801.8	810.2	832.1	2.7%
7 Brown	208.4	209.5	212.6	213.2	214.6	214.4	218.9	2.1%
8 Carroll	246.3	242.5	236.6	243.1	247.9	248.9	252.6	1.5%
9 Cass	405.3	395.9	361.0	363.8	365.5	368.9	368.5	-0.1%
10 Clark	1,330.1	1,341.3	1,335.4	1,339.3	1,363.0	1,379.4	1,391.9	0.9%
11 Clay	286.9	287.0	269.9	270.0	276.8	280.0	281.9	0.7%
12 Clinton	363.5	356.2	352.8	342.8	348.1	352.3	352.0	-0.1%
13 Crawford	100.4	101.6	98.0	96.7	98.9	99.8	101.0	1.2%
14 Daviess	303.5	305.3	308.0	310.0	315.4	319.2	326.1	2.2%
15 Dearborn	639.8	645.5	646.5	640.4	645.8	642.3	650.6	1.3%
16 Decatur	294.6	298.6	302.1	301.7	302.2	304.9	308.0	1.0%
17 DeKalb	486.5	489.2	485.7	492.1	500.0	505.3	518.3	2.6%
18 Delaware	1,169.7	1,146.6	1,046.4	1,059.5	1,075.2	1,076.2	1,078.4	0.2%
19 Dubois	525.8	528.1	521.5	526.3	532.7	536.2	543.0	1.3%
20 Elkhart	2,067.0	2,030.6	2,012.6	1,894.6	1,942.5	1,968.3	1,995.4	1.4%
21 Fayette	267.5	264.6	261.6	245.4	244.0	239.4	240.4	0.4%
22 Floyd	913.3	917.0	898.3	912.9	925.6	934.9	948.1	1.4%
23 Fountain	194.9	199.9	196.8	197.7	200.3	200.9	201.9	0.5%
24 Franklin	284.1	283.9	267.4	282.3	282.6	286.4	288.2	0.6%
25 Fulton	232.3	232.7	221.3	224.2	227.9	229.2	230.3	0.5%
26 Gibson	384.7	389.4	393.4	383.1	390.9	399.6	403.0	0.9%
27 Grant	693.6	685.0	682.0	674.3	673.9	667.3	669.3	0.3%
28 Greene	325.1	341.6	343.1	336.1	344.4	346.6	348.1	0.4%
29 Hamilton	3,653.7	3,694.3	3,733.5	3,735.2	3,806.5	3,881.6	3,969.9	2.3%
30 Hancock	946.0	955.5	963.7	973.3	980.7	986.7	1,000.7	1.4%
31 Harrison	480.1	478.7	462.1	477.2	485.2	488.5	495.5	1.4%
32 Hendricks	1,936.7	1,956.9	1,952.1	1,912.8	1,951.9	1,989.3	2,024.7	1.8%
33 Henry	576.5	545.7	521.2	519.5	527.9	530.8	536.8	1.1%
34 Howard	970.0	947.8	937.2	918.8	921.1	918.5	936.2	1.9%
35 Huntington	446.4	440.9	430.0	434.3	426.3	433.4	440.7	1.7%
36 Jackson	472.8	471.0	475.3	471.2	480.4	486.7	496.2	2.0%
37 Jasper	387.3	388.5	390.9	386.4	388.5	389.3	395.4	1.6%
38 Jay	221.6	216.5	208.7	207.3	211.8	213.6	215.9	1.1%
39 Jefferson	373.9	372.3	369.1	362.2	359.1	363.6	364.6	0.3%
40 Jennings	298.2	297.5	286.5	273.5	287.3	289.4	292.2	1.0%
41 Johnson	1,703.8	1,718.6	1,732.7	1,684.8	1,720.5	1,756.0	1,785.8	1.7%
42 Knox	349.8	385.9	376.2	367.0	364.6	359.3	364.8	1.5%
43 Kosciusko	901.0	900.1	899.3	866.0	882.4	895.6	913.7	2.0%
44 LaGrange	393.6	394.0	379.7	389.2	392.6	401.1	410.1	2.2%
45 Lake	5,757.3	5,706.5	5,745.0	5,688.5	5,547.0	5,569.0	5,585.1	0.3%
46 LaPorte	1,289.1	1,289.6	1,276.1	1,284.4	1,273.2	1,286.8	1,282.9	-0.3%
47 Lawrence	518.6	521.0	533.2	514.8	523.2	526.9	532.8	1.1%
48 Madison	1,490.9	1,462.3	1,431.7	1,293.0	1,343.8	1,350.4	1,349.7	0.0%
49 Marion	9,440.7	9,398.2	9,424.5	7,813.0	8,047.5	8,153.7	8,326.4	2.1%
50 Marshall	548.3	545.0	544.7	492.5	523.0	528.1	536.1	1.5%
51 Martin	104.9	105.1	108.0	109.3	110.4	110.0	110.9	0.8%
52 Miami	359.8	358.4	344.5	328.6	334.6	335.4	338.3	0.9%
53 Monroe	1,237.8	1,241.1	1,253.0	1,219.4	1,230.7	1,249.3	1,272.0	1.8%

Table 15: Standard Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	450.7	449.7	455.1	454.9	457.8	459.2	463.4	0.9%
55 Morgan	857.7	864.6	845.4	852.1	860.5	865.6	877.1	1.3%
56 Newton	173.6	172.4	169.9	168.0	170.2	172.7	176.7	2.3%
57 Noble	527.1	526.2	528.3	533.2	535.7	546.4	554.8	1.5%
58 Ohio	76.3	74.9	72.1	73.6	74.2	74.2	74.1	-0.2%
59 Orange	196.7	197.9	205.8	198.0	202.5	205.0	205.5	0.3%
60 Owen	240.5	237.9	238.9	237.6	243.6	245.3	248.7	1.4%
61 Parke	161.8	161.7	159.1	157.9	159.9	162.5	166.3	2.4%
62 Perry	206.9	206.4	202.8	201.4	203.0	202.8	203.2	0.2%
63 Pike	134.4	134.6	139.4	138.3	140.1	143.1	145.4	1.6%
64 Porter	2,065.1	2,069.1	2,073.0	2,069.2	2,090.1	2,106.7	2,125.8	0.9%
65 Posey	334.7	335.3	330.0	332.6	335.8	336.9	339.8	0.8%
66 Pulaski	146.9	142.9	149.7	148.7	148.4	147.5	151.5	2.7%
67 Putnam	413.1	410.0	399.6	396.1	395.8	396.1	398.2	0.5%
68 Randolph	277.3	269.4	257.1	260.8	265.8	268.6	272.7	1.5%
69 Ripley	345.3	344.8	327.5	341.8	346.5	348.7	349.9	0.4%
70 Rush	197.1	196.0	197.4	193.8	193.9	193.1	194.1	0.6%
71 St. Joseph	2,887.0	2,859.2	2,911.3	2,875.9	2,774.6	2,801.1	2,837.0	1.3%
72 Scott	259.6	255.2	248.4	242.2	238.0	240.1	239.3	-0.3%
73 Shelby	516.4	512.5	491.0	500.3	502.1	505.8	509.9	0.8%
74 Spencer	245.2	246.6	242.9	243.0	246.9	247.9	253.8	2.4%
75 Starke	283.4	281.0	275.0	269.1	274.9	277.4	280.1	1.0%
76 Steuben	401.3	399.1	397.7	362.5	378.7	383.9	390.8	1.8%
77 Sullivan	191.7	190.1	188.6	187.8	187.8	187.8	188.3	0.3%
78 Switzerland	102.7	106.1	107.0	103.3	102.9	104.1	104.6	0.5%
79 Tippecanoe	1,541.6	1,530.5	1,539.9	1,487.4	1,524.8	1,544.6	1,570.3	1.7%
80 Tipton	211.4	210.3	213.6	207.0	204.0	209.1	205.2	-1.9%
81 Union	85.7	85.1	81.5	81.0	80.6	79.5	82.3	3.5%
82 Vanderburgh	1,982.2	1,973.5	1,851.3	1,895.3	1,909.1	1,923.5	1,950.4	1.4%
83 Vermillion	168.2	168.6	170.2	164.2	159.8	160.2	162.8	1.6%
84 Vigo	1,029.9	1,033.8	1,033.8	1,031.6	1,027.6	1,031.8	1,042.9	1.1%
85 Wabash	386.1	380.3	375.8	376.7	380.3	380.7	383.9	0.8%
86 Warren	106.0	105.0	105.6	102.0	103.7	105.4	106.0	0.5%
87 Warrick	760.2	772.7	755.4	768.7	776.7	783.6	790.9	0.9%
88 Washington	309.5	312.8	278.6	288.5	302.2	313.4	310.9	-0.8%
89 Wayne	746.3	726.6	705.4	705.4	709.8	711.5	712.6	0.2%
90 Wells	355.6	351.4	333.9	343.3	346.7	349.1	352.5	1.0%
91 White	305.2	302.7	302.5	294.2	294.1	296.9	300.5	1.2%
92 Whitley	440.8	440.2	431.4	441.2	445.4	449.0	455.6	1.5%
<b>Totals</b>	<b>72,950.1</b>	<b>72,761.6</b>	<b>72,277.6</b>	<b>70,031.5</b>	<b>70,699.2</b>	<b>71,356.9</b>	<b>72,306.8</b>	<b>1.3%</b>
						Median		1.2%
						Maximum (Union)		3.5%
						Minimum (Tipton)		-1.9%

## **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 2017, the total amount statewide of the Supplemental Homestead Deduction increased by approximately 4.8% from the previous year.

Table 16: Supplemental Homestead Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	240.4	239.9	222.4	232.5	236.9	245.1	254.5	3.8%
2 Allen	2,843.6	2,863.6	2,840.5	2,838.5	2,943.8	3,061.2	3,243.4	5.9%
3 Bartholomew	708.4	716.8	704.8	757.8	770.2	792.3	822.7	3.8%
4 Benton	40.8	41.4	39.1	34.8	36.2	39.4	39.0	-1.1%
5 Blackford	51.0	49.6	46.0	46.1	48.3	48.7	51.8	6.4%
6 Boone	1,032.4	1,047.9	1,055.4	1,082.9	1,171.4	1,274.1	1,358.6	6.6%
7 Brown	174.0	169.5	170.5	171.7	176.7	179.8	188.5	4.8%
8 Carroll	125.9	120.8	112.3	115.3	121.8	125.3	135.9	8.4%
9 Cass	168.0	158.9	135.0	131.9	139.6	143.1	150.1	4.9%
10 Clark	932.6	928.8	910.7	883.4	945.8	979.2	1,010.8	3.2%
11 Clay	127.2	128.3	119.8	119.5	126.4	129.9	132.7	2.2%
12 Clinton	175.6	167.7	163.2	161.7	168.3	174.1	187.0	7.4%
13 Crawford	35.7	36.7	35.4	34.3	34.5	34.6	35.2	1.8%
14 Daviess	152.5	156.9	158.0	160.2	170.8	179.5	193.7	7.9%
15 Dearborn	541.0	545.9	493.5	471.0	472.0	465.2	481.2	3.4%
16 Decatur	175.9	180.8	189.7	186.9	186.1	191.6	203.7	6.3%
17 DeKalb	297.1	295.4	291.4	298.2	297.7	314.6	341.8	8.6%
18 Delaware	599.4	585.7	527.2	539.4	555.0	564.5	576.0	2.0%
19 Dubois	370.8	377.4	361.8	366.3	379.6	387.5	399.1	3.0%
20 Elkhart	1,459.2	1,378.2	1,324.4	1,263.8	1,320.1	1,388.1	1,488.1	7.2%
21 Fayette	109.9	109.1	105.8	92.0	94.0	89.0	91.6	2.9%
22 Floyd	790.8	798.7	766.3	766.0	794.0	814.6	900.9	10.6%
23 Fountain	79.5	83.1	76.9	77.9	79.7	80.4	83.5	3.9%
24 Franklin	212.0	212.0	182.7	199.5	193.8	199.8	207.8	4.0%
25 Fulton	130.3	128.2	119.3	119.2	123.3	123.2	124.2	0.8%
26 Gibson	207.4	213.2	207.5	211.0	214.5	227.4	233.0	2.4%
27 Grant	302.1	301.8	296.1	299.1	303.0	301.8	311.3	3.2%
28 Greene	124.0	133.0	140.3	136.1	142.3	145.7	147.6	1.3%
29 Hamilton	5,470.9	5,495.9	5,472.5	5,549.1	5,864.1	6,241.0	6,603.7	5.8%
30 Hancock	798.6	808.5	810.9	837.6	857.4	895.0	927.2	3.6%
31 Harrison	313.0	308.9	297.5	302.3	315.7	324.9	342.9	5.5%
32 Hendricks	1,861.3	1,887.8	1,840.1	1,832.3	1,915.6	2,049.2	2,186.0	6.7%
33 Henry	270.6	256.6	238.4	233.9	247.3	250.6	259.0	3.4%
34 Howard	488.1	471.6	456.9	456.9	474.0	482.6	534.2	10.7%
35 Huntington	235.2	234.6	225.5	239.2	238.0	242.7	258.5	6.5%
36 Jackson	252.5	251.3	258.1	257.0	259.6	274.4	290.5	5.9%
37 Jasper	273.6	278.6	280.5	279.4	285.3	290.7	306.9	5.6%
38 Jay	83.5	78.9	72.8	71.9	75.5	76.9	79.9	4.0%
39 Jefferson	209.3	210.0	196.8	193.4	185.0	188.7	202.9	7.5%
40 Jennings	126.0	125.0	123.9	120.0	124.9	124.6	127.9	2.7%
41 Johnson	1,444.4	1,453.4	1,468.1	1,460.9	1,502.4	1,602.7	1,690.8	5.5%
42 Knox	164.1	179.6	180.5	174.8	183.4	178.9	189.0	5.6%
43 Kosciusko	777.9	773.8	720.4	700.7	726.9	755.5	803.9	6.4%
44 LaGrange	323.4	325.2	304.5	316.2	317.9	359.0	373.0	3.9%
45 Lake	4,954.0	4,901.0	4,880.1	4,846.6	4,882.1	4,992.1	5,083.5	1.8%
46 LaPorte	946.5	906.6	853.8	880.1	878.2	899.6	909.7	1.1%
47 Lawrence	244.4	249.0	258.9	251.1	258.7	266.3	273.6	2.7%
48 Madison	704.5	678.9	647.5	602.2	625.8	646.5	649.1	0.4%
49 Marion	6,769.6	6,709.2	6,869.3	5,996.6	6,373.7	6,598.9	6,952.0	5.4%
50 Marshall	381.2	378.3	357.6	322.4	338.5	340.3	353.6	3.9%
51 Martin	40.7	42.1	44.3	44.5	46.6	47.0	49.6	5.5%
52 Miami	153.7	149.3	145.6	141.2	142.6	142.0	145.7	2.6%
53 Monroe	1,219.3	1,243.5	1,265.6	1,255.7	1,290.4	1,344.4	1,399.4	4.1%



Table 16: Supplemental Homestead Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	226.3	224.3	227.1	240.3	256.2	258.8	268.1	3.6%
55 Morgan	683.3	680.0	660.7	672.0	672.7	689.1	710.1	3.0%
56 Newton	93.0	89.4	84.8	82.8	87.7	91.7	101.6	10.9%
57 Noble	319.2	310.9	297.7	318.5	319.3	337.1	358.8	6.4%
58 Ohio	49.7	48.7	43.1	41.9	41.9	42.0	42.4	1.1%
59 Orange	80.2	81.8	84.8	82.4	84.3	86.6	89.0	2.7%
60 Owen	106.9	102.4	103.2	104.7	110.2	112.1	116.3	3.8%
61 Parke	79.0	79.9	75.2	75.4	75.9	77.3	80.6	4.2%
62 Perry	87.4	87.2	83.0	82.1	84.5	85.2	86.4	1.3%
63 Pike	51.6	52.5	56.1	55.2	57.6	60.5	63.4	4.8%
64 Porter	2,274.3	2,285.9	2,176.7	2,173.0	2,318.3	2,411.9	2,527.5	4.8%
65 Posey	242.0	230.3	212.0	215.6	216.7	215.9	229.0	6.1%
66 Pulaski	65.2	59.5	66.2	65.8	66.6	64.7	72.1	11.4%
67 Putnam	269.2	266.8	237.5	240.4	236.9	238.1	237.8	-0.1%
68 Randolph	101.2	95.1	88.6	89.6	94.1	96.5	101.1	4.7%
69 Ripley	235.6	232.7	218.7	234.5	231.8	235.1	236.4	0.5%
70 Rush	94.7	94.8	101.8	100.8	100.1	101.5	101.9	0.4%
71 St. Joseph	1,952.0	1,935.8	1,826.4	1,783.6	1,800.9	1,855.3	1,974.8	6.4%
72 Scott	114.7	110.8	107.2	103.6	104.8	110.4	110.3	-0.1%
73 Shelby	331.4	326.9	312.6	324.3	324.9	332.2	335.1	0.9%
74 Spencer	125.0	129.5	125.6	127.5	134.7	135.1	144.7	7.1%
75 Starke	135.7	133.8	124.7	119.6	121.9	121.9	123.2	1.1%
76 Steuben	382.5	369.2	359.3	337.1	354.8	364.7	379.7	4.1%
77 Sullivan	66.1	66.1	64.1	63.6	63.9	65.7	67.3	2.6%
78 Switzerland	48.7	53.7	54.5	45.9	44.6	45.8	45.9	0.3%
79 Tippecanoe	1,176.3	1,180.2	1,142.7	1,147.5	1,222.9	1,282.8	1,365.6	6.5%
80 Tipton	123.4	122.6	116.5	114.9	113.2	117.3	115.8	-1.3%
81 Union	41.0	39.3	36.9	35.2	35.9	36.3	38.6	6.3%
82 Vanderburgh	1,344.5	1,354.9	1,267.4	1,305.4	1,351.8	1,372.9	1,428.0	4.0%
83 Vermillion	68.4	67.0	66.7	63.5	63.8	64.9	66.8	3.0%
84 Vigo	555.2	563.8	529.3	542.1	539.7	561.3	590.6	5.2%
85 Wabash	185.7	180.0	169.4	173.2	181.0	181.4	188.5	4.0%
86 Warren	53.1	53.2	53.7	51.7	51.9	53.9	57.1	5.9%
87 Warrick	645.4	663.6	643.9	676.4	681.4	694.8	702.4	1.1%
88 Washington	138.2	142.0	127.0	127.4	136.2	141.9	139.7	-1.5%
89 Wayne	369.0	358.3	338.4	336.6	351.1	353.0	360.4	2.1%
90 Wells	202.9	200.2	185.1	196.8	201.0	210.9	228.0	8.1%
91 White	194.9	184.6	176.7	171.6	172.9	176.8	180.0	1.8%
92 Whitley	281.9	279.5	274.0	292.0	296.1	303.6	322.7	6.3%
<b>Totals</b>	<b>54,308.2</b>	<b>54,104.0</b>	<b>52,985.4</b>	<b>52,177.8</b>	<b>54,059.6</b>	<b>56,101.4</b>	<b>58,773.7</b>	<b>4.8%</b>
						Median		4.0%
						Maximum (Pulaski)		11.4%
						Minimum (Washington)		-1.5%

## **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 0.9% since Pay 2011. However, the decrease from Pay 2016 to Pay 2017 was slightly smaller at only 0.3% statewide.

Table 17: Mortgage Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	18.2	18.2	18.1	18.0	18.1	17.8	17.9	0.7%
2 Allen	218.2	219.9	221.6	220.2	218.6	219.9	220.9	0.5%
3 Bartholomew	39.4	39.5	39.9	40.3	40.5	39.9	40.2	0.8%
4 Benton	4.9	4.7	4.7	4.7	4.6	4.6	4.5	-1.1%
5 Blackford	7.1	6.9	6.6	6.6	6.7	6.7	6.7	0.1%
6 Boone	39.2	40.0	41.0	41.7	41.4	41.9	41.9	0.1%
7 Brown	9.4	9.6	9.8	9.6	9.4	9.3	9.8	4.9%
8 Carroll	11.5	11.1	10.8	10.6	10.5	10.5	10.7	1.6%
9 Cass	19.4	19.3	18.7	18.1	17.4	17.1	17.0	-0.9%
10 Clark	64.7	63.9	64.7	63.6	64.3	67.1	67.2	0.2%
11 Clay	13.8	13.5	13.4	13.1	13.4	13.1	13.1	-0.7%
12 Clinton	18.0	17.9	17.8	17.3	16.8	16.7	16.3	-2.9%
13 Crawford	5.4	5.6	5.6	5.8	5.9	5.6	5.7	0.8%
14 Daviess	13.5	13.4	13.3	13.0	12.8	12.6	12.7	0.9%
15 Dearborn	28.0	26.5	26.0	25.4	25.3	25.3	26.5	4.5%
16 Decatur	13.5	13.8	14.0	14.1	14.0	14.0	13.9	-1.1%
17 DeKalb	22.0	22.0	22.3	22.1	22.6	22.9	23.3	1.5%
18 Delaware	59.3	58.3	52.3	52.1	51.7	51.0	52.5	2.8%
19 Dubois	21.5	21.4	21.0	20.6	20.5	20.6	20.4	-0.5%
20 Elkhart	94.3	93.0	91.9	90.1	89.1	87.8	86.9	-1.0%
21 Fayette	14.3	14.3	13.8	13.5	13.1	12.8	12.5	-2.6%
22 Floyd	37.5	37.5	36.0	36.6	36.8	37.3	37.8	1.2%
23 Fountain	8.3	8.4	7.7	8.0	8.0	8.0	8.0	-0.4%
24 Franklin	10.9	11.3	10.8	11.3	10.9	11.3	11.4	0.8%
25 Fulton	10.9	10.7	10.4	10.3	10.1	9.9	10.2	3.0%
26 Gibson	17.3	16.9	17.7	15.7	15.6	16.3	16.6	1.9%
27 Grant	33.6	32.8	32.5	31.7	31.1	30.5	30.5	-0.2%
28 Greene	16.9	16.3	16.2	15.5	15.2	14.5	13.8	-4.9%
29 Hamilton	215.7	219.3	218.7	217.7	218.2	202.4	192.4	-4.9%
30 Hancock	46.8	48.2	50.1	50.9	44.0	43.8	44.7	2.1%
31 Harrison	21.3	21.6	21.5	21.5	21.4	21.3	21.6	1.4%
32 Hendricks	102.5	96.4	94.6	95.1	94.3	92.7	90.5	-2.4%
33 Henry	27.6	25.9	24.6	23.4	22.4	22.2	22.0	-1.1%
34 Howard	55.6	54.6	53.6	52.4	50.4	50.0	49.9	-0.3%
35 Huntington	22.6	22.2	22.0	22.0	21.8	21.8	21.9	0.5%
36 Jackson	23.1	23.0	23.5	24.0	23.1	23.2	23.4	1.0%
37 Jasper	16.5	16.3	16.4	16.2	16.1	16.1	16.4	1.9%
38 Jay	10.9	10.5	10.3	10.0	9.9	9.8	9.6	-2.1%
39 Jefferson	18.7	18.8	18.9	18.5	18.2	17.6	17.5	-0.2%
40 Jennings	14.7	14.8	14.4	14.9	15.3	14.3	14.3	0.5%
41 Johnson	79.5	79.5	81.0	79.4	78.6	79.7	80.7	1.4%
42 Knox	18.9	18.9	18.5	18.2	17.2	17.1	17.4	1.7%
43 Kosciusko	40.2	40.0	39.6	39.1	38.2	38.2	40.2	5.1%
44 LaGrange	17.2	17.0	17.1	15.9	16.5	17.3	17.7	2.2%
45 Lake	332.8	327.3	323.4	319.7	312.6	311.9	311.7	-0.1%
46 LaPorte	54.3	55.6	56.4	56.0	54.7	53.0	48.0	-9.4%
47 Lawrence	27.1	27.2	26.9	26.2	25.8	25.5	25.4	-0.4%
48 Madison	73.9	71.8	70.5	62.5	60.6	60.2	59.1	-1.8%
49 Marion	500.3	501.5	505.1	505.3	483.7	477.4	477.6	0.0%
50 Marshall	27.4	27.4	27.6	27.9	28.0	28.1	28.3	0.5%
51 Martin	4.8	4.4	4.5	4.7	4.8	4.9	4.9	0.1%
52 Miami	19.4	19.3	17.2	16.9	16.4	16.2	16.1	-0.5%
53 Monroe	61.2	57.3	58.5	59.7	54.4	56.6	58.8	3.8%

Table 17: Mortgage Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	22.6	22.8	23.1	23.2	23.2	23.3	23.0	-1.7%
55 Morgan	36.4	36.6	37.2	36.5	35.7	35.3	35.5	0.6%
56 Newton	7.7	7.6	7.5	7.4	7.1	7.1	7.6	6.1%
57 Noble	22.8	22.7	22.5	22.5	22.8	23.0	23.2	1.1%
58 Ohio	3.5	3.4	3.3	3.3	3.4	3.4	3.3	-2.8%
59 Orange	8.4	8.5	8.5	8.4	8.5	8.5	8.4	-1.3%
60 Owen	12.0	12.2	12.0	12.1	11.9	11.3	11.8	4.7%
61 Parke	9.4	9.2	8.8	8.0	7.6	7.5	7.4	-1.6%
62 Perry	9.9	9.9	10.3	10.2	10.2	10.1	10.0	-1.0%
63 Pike	6.5	6.4	6.3	6.2	6.1	6.3	6.2	-1.1%
64 Porter	105.1	106.8	107.6	108.6	110.0	110.9	112.0	1.0%
65 Posey	14.1	14.3	14.2	14.1	13.8	13.5	13.6	0.1%
66 Pulaski	7.0	7.0	6.9	6.6	6.7	6.8	6.6	-3.1%
67 Putnam	18.8	18.0	17.9	17.6	17.5	18.1	17.4	-3.6%
68 Randolph	11.7	11.5	11.2	11.0	11.3	11.3	11.0	-1.9%
69 Ripley	17.8	17.6	17.3	17.0	17.2	17.1	17.0	-0.5%
70 Rush	9.2	9.0	8.7	8.2	7.8	7.6	7.5	-1.0%
71 St. Joseph	149.5	147.5	145.5	140.0	135.4	132.2	127.3	-3.7%
72 Scott	11.9	11.7	11.6	11.7	11.3	11.2	11.3	1.1%
73 Shelby	24.0	23.7	23.3	22.8	22.4	21.8	21.1	-3.0%
74 Spencer	10.4	10.4	10.1	10.1	10.5	10.9	10.9	-0.1%
75 Starke	12.1	11.8	11.9	12.0	11.9	12.1	12.1	-0.5%
76 Steuben	19.9	19.6	19.8	18.7	17.9	17.4	17.6	1.1%
77 Sullivan	11.1	11.0	10.9	10.7	10.6	10.4	10.0	-3.8%
78 Switzerland	4.8	5.1	5.1	5.1	5.0	5.1	5.2	1.6%
79 Tippecanoe	74.9	75.1	71.7	71.2	70.7	71.0	71.9	1.3%
80 Tipton	10.1	10.1	10.0	10.0	9.1	9.1	9.3	1.9%
81 Union	4.1	4.1	4.0	4.0	4.1	3.9	3.9	0.4%
82 Vanderburgh	93.3	91.3	91.4	88.5	85.9	86.6	87.3	0.8%
83 Vermillion	9.1	9.7	9.0	8.8	8.5	8.5	8.4	-0.6%
84 Vigo	54.2	53.7	50.9	50.2	49.1	48.4	47.4	-2.1%
85 Wabash	18.1	18.0	17.8	17.5	17.2	17.1	17.2	1.0%
86 Warren	5.2	5.1	5.1	4.9	4.2	4.2	4.4	3.6%
87 Warrick	38.1	38.5	38.7	39.1	39.7	40.5	40.5	0.0%
88 Washington	13.0	13.3	13.1	13.0	12.5	12.4	12.3	-0.9%
89 Wayne	36.1	34.6	33.1	32.8	32.1	31.8	31.7	-0.3%
90 Wells	16.9	16.3	16.1	15.1	14.2	14.8	14.9	0.7%
91 White	12.5	12.4	12.3	11.9	11.7	11.5	10.9	-5.3%
92 Whitley	20.2	20.7	20.4	20.2	20.2	19.6	19.9	1.4%
<b>Totals</b>	<b>3,676.8</b>	<b>3,653.2</b>	<b>3,628.9</b>	<b>3,587.0</b>	<b>3,516.3</b>	<b>3,487.6</b>	<b>3,475.5</b>	<b>-0.3%</b>
						Median		0.1%
						Maximum (Newton)		6.1%
						Minimum (LaPorte)		-9.4%

## **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.

**Comments:** Starting with Pay 2011, the amount of this deduction statewide decreased each year through Pay 2014; however, from Pay 2015 through Pay 2017, the deduction experienced a gradual increase in the total amount statewide. From Pay 2016 to Pay 2017, approximately 45% of all counties (41 of 92) reported increases in their real property rehabilitation deductions.

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	4.9	4.5	4.3	6.4	12.9	10.6	12.7	20.0%
2 Allen	166.0	162.7	188.7	201.7	195.7	226.7	262.0	15.6%
3 Bartholomew	44.5	43.4	44.2	33.0	33.0	22.9	34.4	50.2%
4 Benton	1.6	1.4	1.9	1.2	1.0	1.0	1.4	31.3%
5 Blackford	2.2	3.1	3.3	4.5	3.9	4.1	2.8	-31.5%
6 Boone	111.4	95.8	82.7	88.4	105.8	132.9	154.5	16.3%
7 Brown	-	-	-	-	-	0.5	-	-100.0%
8 Carroll	1.0	0.7	0.5	0.2	0.2	0.2	4.9	1971.1%
9 Cass	1.9	1.4	1.4	1.2	0.9	0.9	0.8	-9.8%
10 Clark	40.2	28.3	21.3	21.7	18.0	19.6	22.8	16.5%
11 Clay	3.0	0.8	1.9	2.2	1.9	1.5	2.1	39.0%
12 Clinton	9.7	6.0	2.7	1.4	0.6	2.1	1.8	-15.4%
13 Crawford	-	-	-	-	-	-	0.2	-
14 Daviess	2.0	2.7	3.9	4.7	5.4	5.5	4.3	-21.0%
15 Dearborn	3.5	2.5	0.8	0.4	0.4	20.8	14.0	-32.8%
16 Decatur	111.4	94.9	51.3	41.9	38.9	29.7	22.2	-25.3%
17 DeKalb	14.7	11.2	7.1	12.0	14.5	10.4	11.6	11.4%
18 Delaware	14.7	15.2	12.0	17.1	15.9	9.2	20.5	123.3%
19 Dubois	0.1	0.1	-	1.6	4.9	7.7	12.2	57.6%
20 Elkhart	20.8	16.2	12.8	21.6	19.7	30.7	30.0	-2.4%
21 Fayette	4.7	2.1	3.1	1.8	1.4	1.8	2.6	40.9%
22 Floyd	19.3	15.9	11.9	10.7	11.4	9.9	9.6	-2.5%
23 Fountain	0.5	0.2	0.2	0.2	0.1	0.1	0.1	0.0%
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	4.2	3.2	2.0	2.2	1.7	1.8	1.7	-6.0%
26 Gibson	25.9	18.6	3.7	8.7	6.5	9.3	6.4	-31.1%
27 Grant	94.4	78.0	47.7	42.5	31.8	45.3	42.3	-6.7%
28 Greene	-	-	-	-	7.0	10.8	11.5	6.2%
29 Hamilton	121.4	130.3	128.0	140.7	107.8	102.0	91.7	-10.1%
30 Hancock	73.6	83.7	68.0	57.4	67.4	56.5	100.5	77.7%
31 Harrison	-	3.1	3.2	2.5	1.9	1.5	3.5	132.8%
32 Hendricks	392.4	254.9	187.0	182.9	168.9	309.6	323.6	4.5%
33 Henry	11.1	5.9	3.9	4.6	3.9	2.7	2.9	5.4%
34 Howard	4.3	3.4	1.7	3.8	13.0	14.1	12.4	-12.0%
35 Huntington	7.1	4.9	5.1	6.5	5.1	3.6	3.4	-4.9%
36 Jackson	10.6	6.1	15.2	14.3	26.0	23.9	20.5	-14.3%
37 Jasper	34.3	6.5	18.8	14.7	20.3	16.4	11.8	-28.3%
38 Jay	6.0	5.3	5.4	5.9	4.6	4.5	6.0	33.4%
39 Jefferson	9.0	7.4	5.3	4.3	3.2	2.2	1.1	-51.6%
40 Jennings	13.0	10.2	7.0	5.0	3.2	2.0	1.0	-52.2%
41 Johnson	112.4	103.0	81.2	84.2	76.2	88.6	103.0	16.3%
42 Knox	16.7	27.5	39.7	34.1	48.6	36.3	41.0	12.9%
43 Kosciusko	22.6	20.7	12.6	12.5	7.7	6.5	8.2	25.8%
44 LaGrange	4.3	5.7	3.2	7.5	6.8	8.4	10.1	20.3%
45 Lake	135.0	105.5	95.7	85.7	79.2	92.5	96.1	4.0%
46 LaPorte	27.2	26.2	19.1	19.1	10.8	10.9	7.9	-27.1%
47 Lawrence	5.9	4.2	3.2	2.1	1.7	1.5	3.2	109.3%
48 Madison	55.3	41.5	37.6	28.8	27.1	24.7	20.0	-18.9%
49 Marion	195.8	181.9	174.5	115.2	124.6	124.9	236.7	89.5%
50 Marshall	12.4	8.9	5.1	3.5	4.5	8.9	9.2	3.5%
51 Martin	3.7	3.4	7.2	6.2	5.3	4.8	4.8	0.8%
52 Miami	2.5	2.5	1.5	3.1	2.5	2.9	2.7	-7.6%
53 Monroe	46.5	31.1	39.7	25.6	18.9	9.0	15.1	67.3%



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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	9.2	7.0	4.2	2.9	8.4	18.9	20.8	10.0%
55 Morgan	11.8	7.2	8.2	12.5	19.9	21.1	17.4	-17.4%
56 Newton	10.3	8.4	6.1	4.7	3.7	2.4	1.6	-33.1%
57 Noble	29.9	30.2	18.8	17.7	10.5	9.3	7.8	-16.1%
58 Ohio	-	-	0.3	0.3	0.2	0.2	0.1	-20.0%
59 Orange	61.9	43.3	34.9	27.9	21.2	15.4	15.7	1.8%
60 Owen	5.3	0.2	4.4	3.5	11.8	11.6	10.6	-8.9%
61 Parke	1.5	0.8	0.7	0.7	-	-	-	-
62 Perry	5.7	4.5	3.2	3.2	2.6	2.1	7.7	262.2%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	62.0	51.2	42.6	53.7	145.4	119.1	113.5	-4.7%
65 Posey	1.8	7.4	7.4	1.9	8.2	4.6	3.1	-32.9%
66 Pulaski	1.5	1.2	0.7	0.5	0.9	0.9	2.3	152.8%
67 Putnam	9.4	7.8	10.5	15.3	12.7	9.3	7.0	-25.2%
68 Randolph	26.4	24.0	15.8	11.2	6.5	6.0	4.3	-28.6%
69 Ripley	4.3	3.9	2.6	7.4	5.5	5.4	4.4	-18.3%
70 Rush	3.5	2.7	1.3	0.7	1.2	0.3	0.2	-34.0%
71 St. Joseph	101.8	90.7	77.5	53.4	67.7	61.8	73.4	18.8%
72 Scott	4.1	3.1	2.5	2.3	1.6	9.2	13.1	42.5%
73 Shelby	26.1	19.3	21.2	14.2	15.5	19.1	17.5	-8.5%
74 Spencer	2.1	1.4	1.5	1.9	1.5	1.4	7.9	454.9%
75 Starke	6.2	3.3	6.1	4.2	7.6	5.8	3.9	-32.5%
76 Steuben	10.5	9.0	5.2	6.2	4.1	2.6	2.3	-10.0%
77 Sullivan	14.9	7.9	6.4	4.9	3.9	3.0	2.0	-33.3%
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	27.6	21.8	39.4	51.1	45.4	40.4	64.0	58.4%
80 Tipton	1.1	0.9	0.6	2.3	4.5	5.2	4.6	-12.7%
81 Union	0.1	0.1	-	-	-	-	-	-
82 Vanderburgh	94.2	79.8	51.1	39.7	28.3	25.4	19.2	-24.4%
83 Vermillion	2.8	1.6	10.0	8.5	12.3	9.5	8.0	-15.7%
84 Vigo	56.7	53.6	38.6	36.8	29.4	33.5	38.3	14.2%
85 Wabash	3.4	2.8	2.6	2.0	3.7	2.9	2.6	-11.8%
86 Warren	1.2	0.8	1.7	0.8	0.5	0.9	1.9	97.2%
87 Warrick	6.4	5.8	7.0	16.0	15.5	14.9	11.8	-20.5%
88 Washington	6.6	5.7	3.9	3.1	3.4	4.7	4.0	-14.8%
89 Wayne	29.1	22.2	15.1	16.5	11.5	16.9	22.3	31.7%
90 Wells	0.7	22.3	18.1	14.6	11.5	7.6	11.1	45.7%
91 White	2.4	2.2	2.5	2.3	2.7	2.1	2.8	33.5%
92 Whitley	37.8	29.3	25.4	22.1	20.8	19.1	15.7	-18.1%
<b>Totals</b>	<b>2,705.9</b>	<b>2,276.0</b>	<b>1,976.4</b>	<b>1,864.5</b>	<b>1,922.8</b>	<b>2,087.9</b>	<b>2,368.4</b>	<b>13.4%</b>
						Median		-2.5%
						Maximum (Carroll)		1971.1%
						Minimum (Brown)		-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 2.0% from Pay 2011 through Pay 2017. For Pay 2016 to Pay 2017, this decrease was even greater at 2.9%.

Table 19: Over 65 Deductions (in Millions)

County		Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1	Adams	8.6	8.8	8.8	8.9	9.9	9.5	9.0	-5.4%
2	Allen	80.7	82.3	83.3	80.8	78.4	76.8	76.4	-0.5%
3	Bartholomew	19.8	19.6	20.0	19.5	19.3	19.1	19.0	-0.4%
4	Benton	2.9	2.7	2.7	2.4	2.3	2.3	2.2	-0.5%
5	Blackford	6.7	6.5	6.2	6.2	6.0	5.8	5.9	1.1%
6	Boone	8.1	7.8	7.6	7.8	7.4	7.3	7.1	-2.4%
7	Brown	3.1	3.2	3.4	3.2	3.1	3.0	2.8	-6.7%
8	Carroll	5.3	5.3	5.3	5.1	5.2	4.8	4.6	-5.0%
9	Cass	14.8	14.1	13.1	12.5	11.8	11.4	10.8	-4.9%
10	Clark	26.6	26.6	26.6	25.9	25.2	25.4	24.9	-1.8%
11	Clay	8.0	7.5	7.0	6.9	6.9	6.4	6.4	-0.2%
12	Clinton	11.2	11.0	10.6	10.1	9.8	9.5	9.0	-5.7%
13	Crawford	4.5	4.4	4.3	4.3	4.5	4.6	4.6	-0.6%
14	Daviess	8.9	8.6	8.2	7.8	7.6	7.3	7.3	-0.7%
15	Dearborn	10.7	10.7	10.5	10.0	9.7	9.4	9.3	-1.9%
16	Decatur	7.5	7.6	7.8	7.5	7.3	8.1	7.6	-5.4%
17	DeKalb	10.7	11.8	11.3	10.8	11.0	10.6	10.8	2.0%
18	Delaware	43.6	41.2	37.6	37.3	36.8	36.9	36.1	-1.9%
19	Dubois	9.9	10.0	9.8	9.3	8.9	8.5	8.3	-2.4%
20	Elkhart	39.8	38.9	38.4	36.9	36.4	34.9	33.3	-4.7%
21	Fayette	11.3	11.4	10.9	10.8	10.5	10.2	10.0	-2.3%
22	Floyd	15.3	15.1	14.2	13.6	12.7	12.3	12.1	-1.8%
23	Fountain	8.4	8.5	8.2	8.2	8.0	8.0	7.9	-1.3%
24	Franklin	7.4	6.8	6.8	6.9	6.7	6.4	6.3	-2.5%
25	Fulton	6.6	6.6	6.2	5.9	5.6	5.3	4.8	-9.1%
26	Gibson	10.8	10.8	10.8	10.2	9.9	10.0	9.9	-1.1%
27	Grant	22.8	22.6	22.4	21.7	21.2	20.3	19.4	-4.2%
28	Greene	14.9	14.8	14.3	14.5	14.2	13.9	13.4	-3.3%
29	Hamilton	18.8	18.4	18.6	17.6	15.7	15.7	16.2	3.8%
30	Hancock	12.5	12.7	13.1	13.0	13.1	12.6	11.8	-6.1%
31	Harrison	10.3	9.9	9.5	9.1	8.6	8.5	8.3	-2.4%
32	Hendricks	20.1	19.9	19.3	17.5	17.3	17.1	17.0	-0.9%
33	Henry	20.3	18.5	17.7	17.2	17.3	18.2	14.6	-19.9%
34	Howard	25.8	24.9	24.8	24.2	23.5	22.6	21.7	-4.2%
35	Huntington	11.9	11.6	11.1	10.9	10.4	9.8	9.6	-2.5%
36	Jackson	16.7	16.5	16.0	15.7	15.6	15.3	14.9	-2.3%
37	Jasper	7.3	6.9	6.4	6.3	6.1	5.8	5.5	-4.1%
38	Jay	9.3	9.5	9.8	9.8	9.4	9.3	9.3	-0.3%
39	Jefferson	10.9	10.8	10.6	10.0	9.7	9.6	9.3	-2.8%
40	Jennings	10.4	10.1	9.8	9.9	9.9	9.7	9.4	-2.5%
41	Johnson	23.3	23.9	24.5	24.8	24.9	24.9	24.3	-2.5%
42	Knox	12.3	13.1	13.0	12.4	11.8	11.6	11.3	-2.2%
43	Kosciusko	8.3	8.1	16.4	15.3	15.1	14.9	13.8	-7.6%
44	LaGrange	5.1	5.0	4.9	4.8	4.8	4.7	4.4	-5.1%
45	Lake	137.2	138.3	139.3	136.8	133.4	128.5	124.2	-3.3%
46	LaPorte	36.3	36.2	36.2	36.2	34.7	33.9	32.5	-4.1%
47	Lawrence	21.5	21.3	21.5	19.9	19.6	19.1	18.3	-4.3%
48	Madison	47.2	46.8	45.8	42.4	42.5	40.9	39.3	-3.8%
49	Marion	166.7	166.1	165.7	164.7	152.6	143.8	139.4	-3.0%
50	Marshall	13.4	13.3	12.9	12.9	12.7	12.4	12.1	-2.6%
51	Martin	3.9	3.9	3.9	3.7	3.5	3.3	3.2	-3.8%
52	Miami	7.3	7.5	7.4	6.9	7.1	6.9	6.8	-1.9%
53	Monroe	21.6	21.2	21.2	20.6	19.9	19.2	18.5	-3.3%

Table 19: Over 65 Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	17.1	16.9	16.5	15.9	15.3	14.5	13.8	-4.6%
55 Morgan	14.0	14.3	14.6	14.3	13.9	13.5	13.5	-0.1%
56 Newton	4.2	4.4	4.3	4.3	4.0	4.0	3.9	-1.0%
57 Noble	15.3	15.3	14.7	14.5	14.3	14.3	14.3	-0.2%
58 Ohio	1.9	1.7	1.7	1.6	1.6	1.5	1.5	-2.6%
59 Orange	6.8	6.6	6.5	6.4	6.5	6.5	6.2	-5.0%
60 Owen	6.8	6.7	6.6	6.6	6.5	5.7	5.8	1.6%
61 Parke	5.4	5.3	5.2	5.2	5.0	4.8	4.7	-3.3%
62 Perry	7.7	7.7	7.9	7.8	7.6	7.4	7.1	-3.3%
63 Pike	4.8	4.7	4.7	4.4	4.2	4.2	4.2	1.8%
64 Porter	26.7	26.3	25.4	24.8	24.2	22.9	21.4	-6.6%
65 Posey	6.2	6.0	5.6	5.6	5.4	5.1	5.0	-3.7%
66 Pulaski	3.9	3.8	4.0	3.9	3.6	3.5	3.3	-4.6%
67 Putnam	8.4	8.2	7.9	8.0	7.8	7.5	7.9	5.5%
68 Randolph	11.0	11.0	11.0	10.6	10.3	10.3	10.2	-1.1%
69 Ripley	7.9	7.5	7.0	7.0	6.9	6.6	6.4	-3.8%
70 Rush	6.4	5.9	6.0	5.9	5.6	5.2	5.0	-4.1%
71 St. Joseph	67.5	68.1	70.8	70.5	66.7	65.2	63.9	-2.0%
72 Scott	9.8	9.7	9.8	9.5	9.4	9.0	8.9	-1.0%
73 Shelby	11.6	11.3	11.1	11.0	10.7	10.4	9.8	-5.3%
74 Spencer	4.8	4.8	4.7	4.6	4.8	5.0	4.9	-0.3%
75 Starke	9.3	9.3	9.0	9.2	9.2	9.2	9.1	-1.2%
76 Steuben	8.6	8.5	8.1	7.8	7.5	7.1	6.8	-4.1%
77 Sullivan	6.7	6.8	6.7	6.5	5.4	5.6	5.7	1.5%
78 Switzerland	3.1	3.1	3.0	3.1	3.1	2.9	2.8	-2.9%
79 Tippecanoe	14.9	14.9	15.2	15.5	14.8	14.2	13.6	-4.8%
80 Tipton	4.4	4.4	4.3	4.1	4.0	4.3	4.1	-4.5%
81 Union	2.1	2.0	2.0	2.0	2.0	2.0	1.9	-3.4%
82 Vanderburgh	44.9	44.2	42.5	42.8	42.1	41.0	40.4	-1.5%
83 Vermillion	5.7	7.8	7.9	7.6	7.2	7.1	7.0	-0.7%
84 Vigo	33.2	32.8	31.6	30.3	29.1	28.7	28.3	-1.3%
85 Wabash	12.7	12.4	12.1	11.4	10.8	10.4	9.9	-3.9%
86 Warren	3.4	3.1	2.8	2.9	3.0	2.9	2.8	-3.6%
87 Warrick	9.7	9.7	9.4	9.4	9.4	9.2	8.7	-4.6%
88 Washington	9.6	10.6	10.5	10.6	11.0	10.9	10.6	-3.0%
89 Wayne	26.8	26.1	26.1	25.8	25.6	25.2	25.0	-1.0%
90 Wells	7.3	7.5	7.2	6.5	5.9	5.9	5.5	-5.4%
91 White	7.9	7.5	7.4	7.2	6.9	6.6	6.1	-7.2%
92 Whitley	11.2	11.5	11.9	11.6	11.5	9.6	9.3	-3.3%
<b>Totals</b>	<b>1,576.9</b>	<b>1,568.2</b>	<b>1,559.1</b>	<b>1,524.1</b>	<b>1,479.1</b>	<b>1,436.1</b>	<b>1,394.6</b>	<b>-2.9%</b>
						Median		-2.7%
						Maximum (Putnam)		5.5%
						Minimum (Henry)		-19.9%

## **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)

**Comments:** Statewide, the amount of the Veterans' deductions increased from Pay 2016 to Pay 2017 by roughly 4.4%. Nearly 95% of counties (87 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)

<b>County</b>	<b>Pay 2011</b>	<b>Pay 2012</b>	<b>Pay 2013</b>	<b>Pay 2014</b>	<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>% Change 2016-2017</b>
1 Adams	2.9	3.1	3.1	3.2	3.5	3.8	4.8	26.8%
2 Allen	49.0	53.3	56.7	61.1	63.6	67.8	71.3	5.1%
3 Bartholomew	12.3	12.7	13.4	15.1	16.3	17.8	18.9	6.6%
4 Benton	1.0	1.1	1.2	1.1	1.1	1.0	1.0	3.6%
5 Blackford	3.4	3.6	3.9	3.9	4.3	4.9	5.3	8.7%
6 Boone	7.5	7.6	8.4	8.7	8.7	9.6	10.2	6.4%
7 Brown	5.3	5.7	6.5	7.1	7.4	8.0	8.5	6.5%
8 Carroll	4.1	4.3	4.5	4.5	4.7	5.1	5.3	4.7%
9 Cass	8.5	9.2	9.9	10.5	11.5	12.0	12.5	3.5%
10 Clark	27.3	28.3	30.3	31.5	33.1	36.9	39.5	7.0%
11 Clay	6.5	6.6	6.4	6.7	7.3	7.6	7.8	2.2%
12 Clinton	5.2	4.9	5.1	5.4	5.3	5.5	5.6	2.6%
13 Crawford	3.3	3.2	3.3	3.5	3.9	4.0	3.8	-4.2%
14 Daviess	6.1	6.3	6.5	6.9	7.3	7.4	7.8	5.7%
15 Dearborn	11.1	11.8	12.4	13.0	13.8	14.3	14.6	1.8%
16 Decatur	3.6	3.7	3.6	3.8	3.9	4.2	4.3	2.0%
17 DeKalb	9.6	9.9	11.0	11.4	12.3	12.7	13.2	3.8%
18 Delaware	21.1	21.0	21.0	22.9	23.3	24.1	25.5	6.0%
19 Dubois	6.2	6.6	7.0	7.2	7.6	7.7	8.2	6.0%
20 Elkhart	28.9	29.1	30.2	31.1	32.5	33.7	33.9	0.6%
21 Fayette	4.0	4.3	4.4	4.5	4.8	5.1	5.5	7.4%
22 Floyd	18.1	18.6	20.2	22.1	23.4	24.4	25.9	6.4%
23 Fountain	2.6	2.8	2.8	3.2	3.2	3.3	3.6	9.5%
24 Franklin	3.8	3.7	3.9	4.2	4.7	5.0	5.0	0.2%
25 Fulton	4.3	4.8	4.9	5.3	5.6	6.0	6.7	11.6%
26 Gibson	7.2	7.9	8.2	8.3	8.7	9.0	9.1	0.8%
27 Grant	27.6	29.0	30.4	32.0	32.5	33.5	33.7	0.7%
28 Greene	9.7	10.3	11.0	11.9	12.5	13.5	13.9	3.1%
29 Hamilton	31.7	33.6	35.1	37.4	40.7	44.2	48.4	9.5%
30 Hancock	19.1	20.2	21.0	22.6	23.9	25.0	27.5	9.9%
31 Harrison	11.1	11.7	12.0	12.9	13.6	14.3	14.8	3.7%
32 Hendricks	31.9	33.9	36.5	39.7	44.0	49.8	51.4	3.4%
33 Henry	9.2	9.2	9.4	9.6	10.5	11.5	12.3	7.0%
34 Howard	24.0	25.4	28.2	31.0	33.2	35.8	36.9	2.9%
35 Huntington	10.0	10.2	10.7	11.1	11.5	12.3	13.1	5.9%
36 Jackson	7.5	7.5	7.7	8.0	8.0	8.3	8.4	2.0%
37 Jasper	4.8	5.1	5.3	5.4	5.4	5.9	5.7	-3.9%
38 Jay	2.9	3.0	3.1	3.2	3.3	3.8	4.6	23.0%
39 Jefferson	10.3	10.6	11.1	11.0	11.0	11.7	12.0	2.7%
40 Jennings	5.2	5.5	5.7	6.4	6.7	6.8	7.4	9.4%
41 Johnson	25.4	27.0	29.5	31.5	33.6	37.1	39.2	5.7%
42 Knox	8.6	9.9	10.7	10.6	10.9	11.6	11.6	0.3%
43 Kosciusko	10.7	11.1	11.8	13.0	13.9	14.3	15.5	9.0%
44 LaGrange	4.5	4.7	4.8	5.1	5.5	5.8	5.8	0.9%
45 Lake	55.9	57.7	58.4	59.9	62.2	64.6	66.1	2.4%
46 LaPorte	19.4	19.6	19.9	20.6	21.0	22.4	23.2	3.4%
47 Lawrence	10.3	11.1	12.0	11.8	12.6	14.0	15.2	8.3%
48 Madison	30.5	29.6	31.6	33.5	36.0	37.1	37.8	1.9%

Table 20: Real Property Veteran Deductions (in Millions)

<b>County</b>	<b>Pay 2011</b>	<b>Pay 2012</b>	<b>Pay 2013</b>	<b>Pay 2014</b>	<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>% Change 2016-2017</b>
49 Marion	140.2	144.8	151.2	158.3	155.2	158.7	163.0	2.7%
50 Marshall	7.9	8.3	9.0	10.3	10.9	10.8	11.3	4.3%
51 Martin	3.2	3.5	3.8	3.9	3.9	3.9	4.0	3.0%
52 Miami	24.7	25.3	25.8	27.6	28.2	28.2	29.5	4.7%
53 Monroe	24.3	26.0	27.2	28.5	28.2	25.3	26.3	4.2%
54 Montgomery	4.8	4.9	5.0	5.2	5.7	5.7	5.9	3.6%
55 Morgan	13.6	15.1	16.3	17.6	18.5	20.6	22.5	9.2%
56 Newton	2.2	2.2	2.4	2.4	2.5	2.6	2.9	10.2%
57 Noble	9.4	10.8	11.5	12.9	13.7	14.7	15.9	7.8%
58 Ohio	1.2	1.1	1.3	1.3	1.4	1.5	1.6	5.9%
59 Orange	3.5	3.6	4.2	4.9	5.4	5.8	6.1	5.5%
60 Owen	4.8	5.1	5.8	6.7	7.3	7.1	7.8	9.3%
61 Parke	3.3	3.5	3.5	4.0	4.7	5.1	5.5	6.9%
62 Perry	4.4	4.8	5.1	5.4	5.3	5.2	5.3	2.8%
63 Pike	3.1	3.0	3.1	3.2	3.2	3.4	3.6	6.3%
64 Porter	22.0	23.4	24.4	26.0	27.2	28.8	30.0	4.0%
65 Posey	5.9	6.0	6.2	6.3	6.5	6.9	7.2	4.2%
66 Pulaski	2.1	2.2	2.5	2.6	3.0	3.0	3.2	7.8%
67 Putnam	8.4	8.8	9.1	9.6	10.0	10.8	11.0	2.0%
68 Randolph	3.5	3.7	4.0	4.2	4.4	4.6	5.0	8.1%
69 Ripley	5.0	5.1	5.2	5.7	6.1	6.6	7.1	7.7%
70 Rush	2.1	2.3	2.2	2.5	2.4	2.7	2.5	-8.2%
71 St. Joseph	32.4	35.0	39.1	41.9	45.1	47.8	48.8	2.2%
72 Scott	5.9	6.1	6.1	6.3	6.7	6.9	7.1	2.5%
73 Shelby	8.5	8.6	9.0	9.4	9.6	10.1	9.9	-2.4%
74 Spencer	4.5	5.2	5.4	5.7	6.1	6.2	6.2	0.5%
75 Starke	3.3	3.4	3.8	4.3	4.6	4.8	5.1	7.7%
76 Steuben	6.0	6.5	7.1	7.2	7.7	7.9	8.3	5.9%
77 Sullivan	5.3	5.1	5.4	5.6	6.0	6.3	6.3	0.8%
78 Switzerland	1.8	2.0	2.1	2.1	2.2	2.3	2.4	6.3%
79 Tippecanoe	15.7	16.1	16.2	16.6	16.8	17.8	18.7	5.3%
80 Tipton	4.0	4.1	5.1	5.3	5.9	6.2	6.7	7.8%
81 Union	1.5	1.6	1.6	1.6	1.7	1.8	1.9	5.6%
82 Vanderburgh	31.9	33.4	33.8	34.5	34.7	35.6	36.8	3.3%
83 Vermillion	3.6	3.7	4.1	4.2	4.2	4.4	4.4	-0.6%
84 Vigo	20.5	22.0	21.8	21.9	22.5	23.1	24.7	6.7%
85 Wabash	8.7	8.9	9.7	10.3	11.2	11.8	12.6	6.9%
86 Warren	1.6	1.5	1.6	1.6	1.6	1.7	1.9	8.7%
87 Warrick	12.1	12.6	13.0	13.6	14.5	15.0	16.1	7.7%
88 Washington	7.0	7.3	7.2	7.6	8.2	8.8	8.9	1.7%
89 Wayne	12.2	12.8	13.1	13.5	14.1	14.2	14.5	1.8%
90 Wells	5.5	5.6	6.6	7.0	6.9	7.8	8.3	6.5%
91 White	4.8	4.7	5.3	5.4	5.7	6.1	6.4	5.6%
92 Whitley	7.0	7.6	9.0	10.3	11.2	10.2	10.7	5.2%
<b>Totals</b>	<b>1,136.8</b>	<b>1,187.3</b>	<b>1,249.6</b>	<b>1,319.7</b>	<b>1,375.6</b>	<b>1,442.9</b>	<b>1,506.8</b>	<b>4.4%</b>
						Median		5.1%
						Maximum (Adams)		26.8%
						Minimum (Rush)		-8.2%



## **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 0.9% per year. In Pay 2017, however, the deduction amount increased by only approximately 0.2% from the previous year.

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	3.5	3.6	3.8	3.7	3.7	3.6	3.8	5.0%
2 Allen	12.8	13.3	14.1	14.2	14.2	14.7	15.5	5.9%
3 Bartholomew	4.0	4.3	4.7	4.9	4.9	5.0	5.2	3.8%
4 Benton	0.7	0.8	0.7	0.7	0.8	0.8	0.8	2.0%
5 Blackford	2.3	2.4	2.5	2.5	2.7	2.8	3.0	5.1%
6 Boone	2.4	2.3	2.4	2.4	2.5	2.5	2.5	2.6%
7 Brown	1.4	1.3	1.3	1.3	1.3	1.2	1.3	2.4%
8 Carroll	1.4	1.4	1.4	1.4	1.5	1.5	1.5	-0.7%
9 Cass	2.6	2.8	2.8	2.8	2.9	3.0	3.1	1.9%
10 Clark	17.4	17.5	18.3	18.6	18.8	19.6	19.4	-0.8%
11 Clay	2.8	2.9	2.7	2.6	2.8	2.7	2.7	-0.6%
12 Clinton	2.7	2.6	2.6	2.5	2.4	2.4	2.4	-0.4%
13 Crawford	2.8	2.8	2.8	2.8	2.9	2.9	2.9	-0.5%
14 Daviess	3.8	3.7	3.7	3.7	3.8	3.7	3.7	2.2%
15 Dearborn	5.3	5.2	5.1	4.9	4.9	4.6	4.4	-4.4%
16 Decatur	2.4	2.5	2.7	2.6	2.5	2.8	2.5	-12.5%
17 DeKalb	1.2	1.5	1.8	2.1	2.4	2.5	2.6	6.0%
18 Delaware	17.2	17.4	16.5	16.9	17.4	17.5	17.5	0.1%
19 Dubois	2.2	2.2	2.3	2.2	2.4	2.3	2.3	1.0%
20 Elkhart	11.9	12.2	12.5	12.4	12.3	11.6	11.5	-1.1%
21 Fayette	4.0	4.1	4.1	3.9	4.0	3.9	3.9	1.8%
22 Floyd	10.1	9.8	9.5	9.3	9.3	9.0	9.4	3.9%
23 Fountain	1.7	1.7	1.7	1.9	1.9	2.0	2.0	0.4%
24 Franklin	3.2	2.9	2.9	3.0	3.2	3.2	3.2	1.3%
25 Fulton	2.1	2.2	2.2	2.1	2.2	2.2	2.2	1.1%
26 Gibson	4.9	5.1	5.2	5.0	5.3	5.6	5.7	2.3%
27 Grant	6.2	6.7	6.8	6.8	7.2	7.6	7.7	1.6%
28 Greene	5.5	5.7	6.1	6.2	6.3	6.4	6.3	-1.7%
29 Hamilton	6.9	6.8	6.9	6.7	6.5	6.6	6.8	2.8%
30 Hancock	3.0	3.2	3.3	3.4	3.3	3.1	3.1	-2.4%
31 Harrison	6.7	6.8	6.7	6.7	6.9	7.0	7.1	0.5%
32 Hendricks	7.4	7.6	7.6	7.0	7.2	7.0	6.9	-1.9%
33 Henry	6.5	6.3	6.2	6.3	6.5	4.7	4.2	-11.8%
34 Howard	7.9	8.1	8.6	8.7	8.9	9.1	9.4	3.9%
35 Huntington	4.6	5.0	5.2	5.3	5.3	5.3	5.2	-0.5%
36 Jackson	4.4	4.4	4.5	4.7	5.0	5.1	5.3	2.4%
37 Jasper	4.1	4.1	4.2	4.3	4.3	4.1	4.0	-3.9%
38 Jay	3.5	3.8	3.8	3.7	3.8	4.0	4.1	3.3%
39 Jefferson	5.2	5.5	5.5	5.2	5.2	5.1	5.1	-0.9%
40 Jennings	5.2	5.5	5.5	5.8	6.2	6.1	6.1	-0.2%
41 Johnson	6.5	6.6	6.9	7.6	7.8	8.6	8.9	3.5%
42 Knox	4.6	5.4	5.3	5.2	5.3	5.4	5.4	0.1%
43 Kosciusko	5.4	5.7	5.7	5.8	6.0	5.9	5.8	-1.3%
44 LaGrange	2.1	2.2	2.1	1.9	2.0	1.9	1.8	-2.8%
45 Lake	77.3	75.7	75.8	75.1	72.7	70.5	68.7	-2.6%
46 LaPorte	10.6	11.4	12.0	12.5	13.4	13.7	13.7	0.5%
47 Lawrence	8.3	8.4	8.8	8.8	8.6	8.0	8.0	0.1%
48 Madison	17.4	17.7	18.0	16.7	17.1	17.2	17.1	-0.3%
49 Marion	43.1	43.6	44.4	44.5	41.9	41.2	41.0	-0.3%
50 Marshall	4.7	5.0	5.4	5.7	5.8	6.0	6.0	0.6%
51 Martin	1.6	1.6	1.7	1.8	1.8	1.8	1.8	-1.8%
52 Miami	2.6	2.8	2.8	2.8	2.9	3.0	3.1	3.8%
53 Monroe	7.0	7.0	7.2	7.3	7.3	7.3	7.2	-1.6%

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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	3.1	3.2	3.2	3.0	2.9	2.8	2.8	-1.1%
55 Morgan	4.8	5.7	6.3	6.6	7.0	7.4	7.8	5.6%
56 Newton	1.8	1.8	2.0	1.9	2.1	2.0	2.1	3.6%
57 Noble	6.2	6.4	6.5	6.8	7.0	7.2	7.5	4.3%
58 Ohio	0.5	0.6	0.6	0.6	0.6	0.7	0.7	7.6%
59 Orange	3.2	3.2	3.5	3.6	3.7	3.9	3.8	-1.0%
60 Owen	2.1	2.2	2.5	2.7	2.9	2.9	3.1	7.7%
61 Parke	1.1	1.2	1.3	1.4	1.5	1.6	1.6	0.8%
62 Perry	4.0	4.0	4.0	4.1	4.2	4.2	4.1	-2.1%
63 Pike	1.9	1.9	2.1	2.2	2.2	2.3	2.4	1.4%
64 Porter	12.8	13.0	12.8	12.7	12.4	12.4	12.3	-0.7%
65 Posey	2.2	2.3	2.2	2.4	2.4	2.4	2.5	2.7%
66 Pulaski	1.9	1.9	2.0	2.0	2.1	2.0	2.0	-0.1%
67 Putnam	3.4	3.4	3.5	4.1	4.2	4.3	4.3	-0.2%
68 Randolph	2.9	2.9	2.9	2.8	2.9	3.0	3.1	5.2%
69 Ripley	3.4	3.4	3.5	3.8	4.1	4.1	4.1	0.1%
70 Rush	1.4	1.3	1.4	1.5	1.6	1.6	1.6	3.5%
71 St. Joseph	13.3	13.9	15.1	14.8	13.9	13.9	13.9	-0.4%
72 Scott	7.0	7.0	7.0	7.0	7.4	7.3	7.3	0.7%
73 Shelby	3.2	3.4	3.6	3.8	3.8	3.9	4.1	5.2%
74 Spencer	1.6	1.6	1.6	1.7	1.7	1.8	1.8	-0.6%
75 Starke	7.3	7.4	7.2	7.6	7.9	8.2	8.3	0.9%
76 Steuben	1.7	2.0	2.1	2.2	2.3	2.3	2.3	1.5%
77 Sullivan	4.1	4.3	4.2	4.1	4.2	4.3	4.3	0.8%
78 Switzerland	1.3	1.4	1.4	1.4	1.4	1.5	1.4	-0.8%
79 Tippecanoe	4.2	4.2	4.4	4.6	4.4	4.3	4.2	-1.4%
80 Tipton	0.5	0.5	0.5	0.5	0.4	0.5	0.6	14.3%
81 Union	0.9	0.9	1.0	1.0	1.0	1.1	1.1	-0.5%
82 Vanderburgh	23.9	23.8	23.1	24.0	24.4	24.9	25.2	1.3%
83 Vermillion	2.6	2.8	2.8	2.7	2.7	2.7	2.7	-2.0%
84 Vigo	12.0	13.0	13.6	14.0	14.3	14.6	15.0	2.5%
85 Wabash	5.1	5.1	5.1	5.1	5.1	5.2	5.1	-1.0%
86 Warren	0.9	0.8	0.9	0.8	0.8	0.8	0.8	1.7%
87 Warrick	6.1	6.0	6.0	6.2	6.3	6.1	5.9	-2.3%
88 Washington	5.7	6.3	6.3	6.8	7.2	7.4	7.0	-4.5%
89 Wayne	12.9	13.6	14.2	14.5	15.3	15.6	15.8	1.6%
90 Wells	1.1	1.2	1.2	1.1	1.1	1.2	1.2	4.2%
91 White	2.1	2.1	2.2	2.2	2.2	2.1	2.1	-0.3%
92 Whitley	1.8	1.8	2.0	2.2	2.2	2.2	2.2	0.6%
<b>Totals</b>	<b>571.0</b>	<b>582.6</b>	<b>593.7</b>	<b>597.7</b>	<b>601.7</b>	<b>601.8</b>	<b>603.3</b>	<b>0.2%</b>
						Median		0.5%
						Maximum (Tipton)		14.3%
						Minimum (Decatur)		-12.5%

## **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 2016 to Pay 2017 was 7.3%. Despite that relatively robust growth rate, it lags the overall annual average growth during the six-year period of 9.2%.

Table 22: Energy Systems Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	5.0	5.6	6.2	7.2	7.4	8.4	8.5	1.0%
2 Allen	18.4	20.4	23.0	27.4	30.5	30.7	32.1	4.4%
3 Bartholomew	5.5	5.7	6.2	7.6	7.6	7.4	7.0	-5.3%
4 Benton	0.1	0.2	0.2	0.3	0.3	0.3	0.4	18.1%
5 Blackford	0.8	0.9	0.9	1.0	1.1	1.0	1.1	5.8%
6 Boone	5.9	6.3	6.8	7.1	7.6	8.3	8.9	6.2%
7 Brown	1.1	1.5	2.0	2.2	2.2	2.2	1.6	-26.8%
8 Carroll	1.7	1.7	1.8	2.0	2.2	2.1	2.2	2.7%
9 Cass	0.5	1.0	1.3	1.5	1.6	1.7	1.7	1.9%
10 Clark	1.2	1.3	1.5	1.7	2.1	2.3	2.5	9.7%
11 Clay	0.4	0.5	0.5	0.6	0.7	0.8	0.8	4.7%
12 Clinton	1.6	1.4	1.9	2.1	2.1	2.2	2.6	16.9%
13 Crawford	0.1	0.2	0.2	0.2	0.2	0.2	0.2	-17.2%
14 Daviess	1.4	1.4	1.7	2.1	2.6	2.4	2.7	9.1%
15 Dearborn	1.5	2.1	2.7	3.2	3.5	4.0	4.5	12.3%
16 Decatur	5.1	5.5	6.5	7.4	7.6	7.2	7.6	5.1%
17 DeKalb	7.3	8.2	9.0	10.1	10.3	10.6	11.8	11.1%
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	8.9	9.9	10.5	12.2	13.1	10.5	11.4	8.5%
20 Elkhart	2.3	2.5	2.9	3.3	3.7	4.2	4.8	16.3%
21 Fayette	0.3	0.3	0.4	0.3	0.3	0.3	0.4	3.3%
22 Floyd	0.9	1.4	1.7	2.1	2.4	2.6	3.1	17.2%
23 Fountain	-	-	0.0	0.0	0.0	0.0	0.0	0.0%
24 Franklin	3.6	4.3	4.5	5.5	5.7	5.7	6.4	12.9%
25 Fulton	2.3	2.4	2.6	2.8	3.0	2.9	3.0	2.8%
26 Gibson	0.5	0.7	0.9	1.2	1.4	1.4	1.7	21.5%
27 Grant	2.3	2.5	2.7	3.1	5.3	5.2	3.4	-34.2%
28 Greene	0.3	0.4	0.6	1.5	1.8	1.8	1.9	4.3%
29 Hamilton	4.8	4.8	5.6	5.6	6.0	6.7	7.2	7.7%
30 Hancock	-	0.0	0.1	0.5	0.7	1.3	1.6	23.5%
31 Harrison	0.8	1.0	1.1	1.2	1.3	1.3	1.7	31.9%
32 Hendricks	3.3	3.7	4.6	4.5	4.5	4.3	4.2	-2.6%
33 Henry	1.3	1.4	1.5	1.6	1.7	1.7	1.9	10.8%
34 Howard	6.4	6.6	6.9	7.0	7.7	7.5	7.8	3.9%
35 Huntington	10.4	10.4	10.5	11.9	11.7	4.0	12.2	203.8%
36 Jackson	-	-	-	-	0.1	0.6	0.9	36.6%
37 Jasper	0.5	0.6	0.6	0.7	0.8	0.8	0.9	12.0%
38 Jay	1.2	1.6	1.8	2.0	2.3	2.3	2.2	-5.6%
39 Jefferson	0.9	1.0	1.3	1.4	1.6	1.5	1.5	2.0%
40 Jennings	1.2	1.2	1.5	1.5	1.6	1.6	1.7	7.7%
41 Johnson	4.1	4.7	5.3	6.4	6.7	2.8	0.0	-99.0%
42 Knox	0.6	0.7	1.0	1.2	1.5	1.5	1.5	-0.2%
43 Kosciusko	13.1	13.9	14.6	15.8	16.5	16.8	17.8	5.6%
44 LaGrange	1.9	1.9	2.2	2.5	2.6	2.4	2.6	6.7%
45 Lake	1.8	2.3	2.5	2.3	2.7	2.9	2.9	-1.1%
46 LaPorte	0.1	0.1	0.1	0.1	0.0	-	-	-
47 Lawrence	1.7	2.0	2.3	2.7	3.0	1.9	3.8	92.9%
48 Madison	0.5	0.9	1.1	1.2	1.3	1.6	1.8	12.4%
49 Marion	0.8	8.7	8.8	8.5	8.6	8.7	9.0	2.9%
50 Marshall	1.2	1.3	1.5	1.7	1.8	1.9	2.0	4.9%
51 Martin	1.0	1.1	1.2	1.3	1.4	1.5	1.6	5.7%
52 Miami	1.5	3.5	4.4	4.4	4.8	4.7	4.9	4.7%
53 Monroe	3.5	3.5	3.7	4.0	4.1	3.7	3.9	4.1%

Table 22: Energy Systems Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	0.5	0.7	0.9	1.1	2.6	2.7	3.0	11.5%
55 Morgan	3.4	3.9	4.3	5.7	5.7	12.2	12.7	3.5%
56 Newton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
57 Noble	11.1	11.7	11.9	13.9	14.3	14.0	15.1	7.4%
58 Ohio	0.8	0.8	1.1	1.1	1.1	1.1	1.2	5.6%
59 Orange	0.2	0.2	0.5	0.5	0.6	0.6	0.7	12.2%
60 Owen	-	-	-	1.9	2.1	2.0	2.1	6.8%
61 Parke	0.7	0.5	0.5	0.7	0.8	0.9	0.9	2.3%
62 Perry	0.2	0.3	0.3	0.3	0.3	0.3	0.3	1.8%
63 Pike	0.4	0.5	0.6	0.7	0.8	0.9	1.0	9.7%
64 Porter	0.1	0.8	0.9	1.3	1.5	1.6	1.9	22.0%
65 Posey	0.2	0.5	0.6	0.8	0.9	0.9	1.3	42.4%
66 Pulaski	0.8	0.9	1.0	1.1	1.1	1.1	1.2	3.7%
67 Putnam	1.1	1.1	1.1	1.3	1.7	1.7	1.7	-0.9%
68 Randolph	0.6	0.8	0.7	0.9	1.0	1.0	1.1	10.5%
69 Ripley	3.4	4.2	4.0	5.7	6.0	5.8	5.9	1.6%
70 Rush	0.7	0.7	0.8	0.9	1.0	1.1	1.2	8.5%
71 St. Joseph	1.8	1.9	1.9	2.1	2.2	2.1	2.2	4.5%
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	2.9	2.9	3.4	3.9	4.1	4.1	4.3	6.1%
74 Spencer	1.1	1.3	1.4	1.6	1.9	2.2	2.0	-11.0%
75 Starke	0.7	0.7	0.8	0.8	0.9	0.8	0.8	0.9%
76 Steuben	-	-	-	-	-	1.5	1.7	10.2%
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	0.2	0.2	0.2	0.2	0.2	0.2	0.3	16.9%
79 Tippecanoe	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
80 Tipton	3.2	3.3	3.6	3.7	3.8	3.9	3.9	0.2%
81 Union	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.0%
82 Vanderburgh	0.9	0.9	1.5	2.4	3.2	3.7	4.5	21.3%
83 Vermillion	0.6	0.6	0.7	0.8	0.8	0.8	0.8	-7.5%
84 Vigo	0.6	0.7	0.8	0.9	1.5	1.5	1.8	22.3%
85 Wabash	6.3	6.6	7.3	8.0	8.2	7.9	8.1	3.4%
86 Warren	0.2	0.2	0.7	0.8	0.8	0.8	0.8	5.4%
87 Warrick	0.4	0.6	1.3	1.7	2.2	2.2	2.1	-4.3%
88 Washington	0.0	0.1	0.2	0.2	0.3	0.3	0.4	28.2%
89 Wayne	1.1	1.3	1.5	1.8	2.2	2.2	2.2	2.6%
90 Wells	4.4	4.4	6.0	6.9	7.4	7.4	8.0	8.1%
91 White	0.3	0.3	0.3	0.3	0.4	0.3	0.4	11.2%
92 Whitley	8.0	10.2	10.4	11.5	12.0	12.2	12.7	4.3%
<b>Totals</b>	<b>198.5</b>	<b>229.1</b>	<b>255.2</b>	<b>291.5</b>	<b>315.1</b>	<b>313.4</b>	<b>336.2</b>	<b>7.3%</b>
						Median		5.5%
						Maximum (Huntington)		203.8%
						Minimum (Johnson)		-99.0%

## **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 2016 to Pay 2017 by roughly 2.2%. However, nearly 37% of the counties (34 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 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	0.2	0.2	0.2	0.2	0.2	0.2	0.3	56.8%
2 Allen	-	-	-	-	-	0.0	0.0	2.9%
3 Bartholomew	0.1	0.0	0.0	0.0	-	-	-	-
4 Benton	0.7	0.7	0.5	0.3	0.3	0.3	0.3	-6.3%
5 Blackford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
6 Boone	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	0.3	0.3	0.2	0.2	0.2	0.2	0.2	1.8%
9 Cass	1.1	1.1	1.1	0.9	0.6	0.6	0.6	8.7%
10 Clark	-	-	-	-	-	-	-	-
11 Clay	0.3	0.3	0.3	0.2	0.2	0.2	0.1	-53.1%
12 Clinton	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.0%
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	4.0	3.3	3.3	3.3	3.0	3.2	3.1	-1.9%
17 DeKalb	1.3	1.3	1.3	1.1	1.0	1.0	1.0	-0.3%
18 Delaware	0.5	0.5	0.7	0.8	0.7	0.6	0.5	-12.9%
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	0.1	0.1	0.1	0.1	0.2	0.2	0.2	-17.9%
21 Fayette	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0%
22 Floyd	-	-	-	-	-	-	-	-
23 Fountain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	0.6	0.7	0.5	0.6	0.6	0.5	0.5	2.0%
26 Gibson	0.2	0.5	0.6	0.5	0.5	0.5	0.5	-4.6%
27 Grant	0.1	0.1	0.1	0.1	0.1	0.2	0.1	-12.4%
28 Greene	-	0.4	0.4	0.4	0.4	0.5	0.5	0.0%
29 Hamilton	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.8%
30 Hancock	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0%
31 Harrison	-	-	-	-	-	-	0.0	-
32 Hendricks	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0%
33 Henry	0.0	0.0	0.0	0.1	0.2	0.2	0.1	-2.9%
34 Howard	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
35 Huntington	0.0	0.0	0.0	-	0.1	0.1	0.1	4.4%
36 Jackson	-	0.0	0.1	0.1	0.1	0.1	0.1	2.2%
37 Jasper	-	-	2.1	0.1	0.1	0.1	0.1	-6.2%
38 Jay	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-2.8%
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-4.7%
41 Johnson	-	-	-	-	-	-	-	-
42 Knox	0.3	1.0	1.0	1.0	1.0	1.0	1.0	0.0%
43 Kosciusko	0.3	0.3	0.2	0.2	0.2	0.2	0.9	369.9%
44 LaGrange	0.1	0.1	0.1	0.1	0.4	0.3	0.3	8.7%
45 Lake	-	-	-	-	-	-	-	-
46 LaPorte	-	-	-	-	-	-	-	-
47 Lawrence	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-1.7%
48 Madison	-	-	0.1	0.1	0.1	0.1	0.1	0.0%
49 Marion	-	-	-	-	-	0.7	0.7	0.0%
50 Marshall	0.3	0.3	0.3	0.3	0.3	0.3	0.1	-56.6%
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	2.3%
53 Monroe	-	-	-	-	-	-	-	-



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

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	0.3	0.3	0.3	0.3	1.9	1.9	1.9	-1.8%
55 Morgan	-	-	-	-	-	-	-	-
56 Newton	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0%
57 Noble	0.1	0.1	0.2	0.1	0.1	0.1	0.1	15.4%
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	0.0	0.1	0.1	0.1	0.1	0.1	0.1	2.3%
60 Owen	-	-	-	-	-	-	-	-
61 Parke	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-19.2%
62 Perry	-	-	-	-	-	-	-	-
63 Pike	-	-	-	-	-	-	-	-
64 Porter	-	-	-	-	-	-	-	-
65 Posey	0.9	0.9	0.9	1.0	1.0	1.0	1.0	0.6%
66 Pulaski	0.8	0.8	0.8	0.8	0.5	0.5	0.4	-10.7%
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	0.1	0.1	0.3	0.3	0.3	0.3	0.3	9.7%
69 Ripley	-	-	-	-	-	0.0	0.0	-5.1%
70 Rush	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.0%
71 St. Joseph	0.2	0.2	0.3	0.3	0.3	0.3	0.4	39.8%
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	0.1	0.1	0.1	-	0.1	0.1	0.1	-23.4%
74 Spencer	0.6	0.6	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	-	-	-	-	-	-	-	-
83 Vermillion	0.1	0.1	0.1	0.1	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	0.5	0.5	0.3	0.3	0.3	0.3	0.3	-7.3%
86 Warren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	0.7	0.7	-	0.5	0.5	0.5	0.5	0.0%
90 Wells	0.0	0.0	0.0	-	0.4	0.5	0.5	2.2%
91 White	0.2	0.2	0.3	0.3	0.3	0.3	0.3	1.5%
92 Whitley	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.7%
<b>Totals</b>	<b>18.6</b>	<b>19.3</b>	<b>20.9</b>	<b>18.9</b>	<b>20.4</b>	<b>21.0</b>	<b>21.5</b>	<b>2.2%</b>
						Median		0.0%
						Maximum (Kosciusko)		369.9%
						Minimum (Marshall)		-56.6%

## Table 24 Real Property Investment Deduction

**Code:** IC 6-1.1-12.4

**Summary:** Deduction of assessed value available to the owner of improvements made to real property due to development, redevelopment, or rehabilitation if the investment creates or retains employment. Available for property first assessed after March 1, 2005 and before March 2, 2007.

Taxpayers may not receive any other deduction on property for which this deduction is claimed. This deduction may not be claimed in a Tax Increment Finance (TIF) area.

This deduction is not available after 2010.

**Amount:** The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by the percentage from the following table:

YEAR OF DEDUCTION PERCENTAGE	
1st	75%
2nd	50%
3rd	25%

Table 24: Real Property Investment Deductions (in Millions)

<b>County</b>	<b>Pay 2011</b>	<b>Pay 2012</b>	<b>Pay 2013</b>	<b>Pay 2014</b>	<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>% Change 2016-2017</b>
1 Adams	-							
2 Allen	-							
3 Bartholomew	1.6							
4 Benton	-							
5 Blackford	-							
6 Boone	-							
7 Brown	-							
8 Carroll	-							
9 Cass	0.0							
10 Clark	-							
11 Clay	-							
12 Clinton	-							
13 Crawford	-							
14 Daviess	-							
15 Dearborn	-							
16 Decatur	-							
17 DeKalb	0.0							
18 Delaware	0.0							
19 Dubois	-							
20 Elkhart	-							
21 Fayette	-							
22 Floyd	-							
23 Fountain	-							
24 Franklin	0.0							
25 Fulton	0.4							
26 Gibson	-							
27 Grant	-							
28 Greene	-							
29 Hamilton	-							
30 Hancock	0.2							
31 Harrison	1.2							
32 Hendricks	-							
33 Henry	-							
34 Howard	0.0							
35 Huntington	0.0							
36 Jackson	-							
37 Jasper	-							
38 Jay	-							
39 Jefferson	0.1							
40 Jennings	-							
41 Johnson	2.3							
42 Knox	-							
43 Kosciusko	-							
44 LaGrange	0.2							
45 Lake	1.8							
46 LaPorte	-							
47 Lawrence	-							
48 Madison	-							
49 Marion	-							
50 Marshall	0.0							
51 Martin	0.3							
52 Miami	0.1							

Table 24: Real Property Investment Deductions (in Millions)

<b>County</b>	<b>Pay 2011</b>	<b>Pay 2012</b>	<b>Pay 2013</b>	<b>Pay 2014</b>	<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>% Change 2016-2017</b>
53 Monroe	-							
54 Montgomery	0.0							
55 Morgan	-							
56 Newton	-							
57 Noble	-							
58 Ohio	-							
59 Orange	-							
60 Owen	-							
61 Parke	-							
62 Perry	-							
63 Pike	-							
64 Porter	-							
65 Posey	0.3							
66 Pulaski	-							
67 Putnam	-							
68 Randolph	-							
69 Ripley	-							
70 Rush	-							
71 St. Joseph	1.1							
72 Scott	-							
73 Shelby	0.4							
74 Spencer	-							
75 Starke	-							
76 Steuben	0.2							
77 Sullivan	0.3							
78 Switzerland	-							
79 Tippecanoe	-							
80 Tipton	-							
81 Union	-							
82 Vanderburgh	-							
83 Vermillion	-							
84 Vigo	0.3							
85 Wabash	-							
86 Warren	0.2							
87 Warrick	1.7							
88 Washington	-							
89 Wayne	-							
90 Wells	15.7							
91 White	-							
92 Whitley	-							
<b>Totals</b>	<b>28.6</b>							

## **Table 25**

### **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 2017, the amount decreased by approximately 6.1% from the previous year.

Table 25: Model Residence Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	-	0.0	-	-	-	-	-	-
2 Allen	1.5	1.7	0.5	1.1	0.5	1.1	2.1	94.6%
3 Bartholomew	0.1	0.0	0.0	-	0.1	0.1	-	-100.0%
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	2.6	2.0	0.9	0.0	-	1.2	0.8	-30.0%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	0.9	1.0	0.3	0.2	0.4	0.8	1.2	45.9%
11 Clay	-	-	0.1	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	0.3	-	-	-	-	-	-	-
16 Decatur	0.2	0.1	0.0	-	-	-	-	-
17 DeKalb	0.1	0.2	-	0.0	0.1	-	0.1	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	1.6	0.7	0.5	0.1	0.0	0.3	0.1	-65.4%
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	0.4	0.2	0.3	0.4	0.4	0.4	0.0	-93.8%
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	-	-
26 Gibson	0.1	0.2	-	-	-	-	-	-
27 Grant	0.2	-	-	-	-	-	-	-
28 Greene	-	-	-	-	-	-	-	-
29 Hamilton	10.9	3.8	2.1	2.3	1.7	5.1	3.2	-37.4%
30 Hancock	1.4	0.5	0.2	-	0.2	0.3	0.3	29.5%
31 Harrison	-	-	-	-	-	-	-	-
32 Hendricks	-	0.1	0.5	0.3	0.5	0.1	0.1	11.4%
33 Henry	-	-	-	-	-	-	-	-
34 Howard	0.2	0.2	0.1	-	-	-	-	-
35 Huntington	-	-	-	-	-	-	-	-
36 Jackson	-	-	-	-	0.1	-	0.1	-
37 Jasper	0.0	-	0.1	-	-	-	-	-
38 Jay	-	-	-	-	-	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	1.5	0.3	0.2	0.2	0.4	0.1	0.4	333.3%
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	0.3	0.2	-	-	-	-	-	-
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	3.7	2.4	2.3	2.2	1.3	2.4	1.8	-26.1%
46 LaPorte	-	-	-	-	0.3	0.5	0.6	28.2%
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	-	-	-	-	-	-	-	-
49 Marion	3.9	1.2	-	-	0.1	0.2	0.5	204.9%
50 Marshall	-	-	0.1	-	-	-	-	-
51 Martin	-	-	-	-	-	-	-	-
52 Miami	-	-	0.0	-	-	-	-	-
53 Monroe	0.4	0.4	0.5	0.6	0.2	0.2	-	-100.0%

Table 25: Model Residence Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	-	0.1	-	-	-	-	-	-
55 Morgan	0.1	0.1	0.1	-	-	-	-	-
56 Newton	-	-	-	-	-	-	-	-
57 Noble	-	-	0.0	-	-	-	-	-
58 Ohio	0.0	0.0	0.0	0.0	-	-	-	-
59 Orange	-	-	-	-	-	-	-	-
60 Owen	-	-	-	-	-	-	-	-
61 Parke	0.1	0.1	0.0	0.1	0.1	0.1	0.1	-0.1%
62 Perry	-	-	-	-	-	-	-	-
63 Pike	-	-	-	-	-	-	-	-
64 Porter	6.5	2.7	2.2	0.7	0.9	0.7	1.5	109.8%
65 Posey	-	-	-	-	-	-	-	-
66 Pulaski	-	0.1	-	-	-	-	-	-
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	-	-	-	-	-	-	-	-
69 Ripley	-	-	-	-	-	-	-	-
70 Rush	-	-	-	-	-	-	-	-
71 St. Joseph	-	0.8	0.2	0.8	0.1	-	0.2	-
72 Scott	0.1	0.1	-	-	-	-	-	-
73 Shelby	-	-	-	-	-	-	-	-
74 Spencer	-	-	-	-	-	-	-	-
75 Starke	-	-	-	-	-	-	-	-
76 Steuben	-	-	0.0	0.1	0.1	-	-	-
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	0.1	0.1	0.3	0.4	0.1	0.2	-	-100.0%
80 Tipton	-	-	-	-	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	0.5	-	-	-	0.1	-	-	-
83 Vermillion	-	0.1	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	0.3	0.1	0.1	0.3	0.2	0.3	0.1	-60.7%
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	0.2	0.3	0.1	0.2	0.1	0.2	-	-100.0%
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	-	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>38.4</b>	<b>19.5</b>	<b>11.9</b>	<b>10.0</b>	<b>7.9</b>	<b>14.1</b>	<b>13.2</b>	<b>-6.1%</b>
								Median
								Maximum (Johnson)
								Minimum (Various)

## **Table 26**

### **Residence in Inventory Deduction**

<b>Code:</b>	IC 6-1.1-12.8
<b>Summary:</b>	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.
<b>Amount:</b>	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"><li>1. not more than one assessment date for which the residence in inventory is assessed as a partially completed structure;</li><li>2. the assessment date for which the residence in inventory is first assessed as a fully completed structure; and</li><li>3. the two assessment dates that immediately follow the first assessment date.</li></ol>
<b>Comments:</b>	This deduction was first available in Pay 2013. Since its inception, less than a dozen counties have reported on the deduction. For Pay 2017, the statewide total was \$1.8 million.



Table 26: Residence in Inventory Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams			-	-	-	-	-	-
2 Allen			0.1	-	0.8	0.5	0.7	57.4%
3 Bartholomew			-	-	-	-	-	-
4 Benton			-	-	-	-	-	-
5 Blackford			-	-	-	-	-	-
6 Boone			-	-	-	-	-	-
7 Brown			-	-	-	-	-	-
8 Carroll			-	-	-	-	-	-
9 Cass			-	-	-	-	-	-
10 Clark			0.0	-	0.1	0.1	0.1	-8.7%
11 Clay			-	-	-	-	-	-
12 Clinton			-	-	-	-	-	-
13 Crawford			-	-	-	-	-	-
14 Daviess			-	-	-	-	-	-
15 Dearborn			-	-	-	-	-	-
16 Decatur			-	-	-	-	-	-
17 DeKalb			-	-	-	-	-	-
18 Delaware			-	-	-	-	-	-
19 Dubois			-	-	-	0.1	-	-100.0%
20 Elkhart			-	-	-	-	-	-
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	365.0%
35 Huntington			-	-	-	-	-	-
36 Jackson			-	-	-	-	-	-
37 Jasper			-	-	-	-	-	-
38 Jay			-	-	-	-	-	-
39 Jefferson			-	-	-	-	-	-
40 Jennings			-	-	-	-	-	-
41 Johnson			-	-	-	-	0.1	-
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 26: Residence in Inventory Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
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	-	-	-	-	-
80 Tipton	-	-	-	-	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	-	-	0.1	0.1	0.1	-	-	-
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	-	-	-	0.2	-	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	-	-	-	-	-	-	-	-
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	-	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
<b>Totals</b>			<b>1.2</b>	<b>0.6</b>	<b>1.3</b>	<b>0.7</b>	<b>1.8</b>	<b>149.8%</b>
								Median
								Maximum (Howard)
								Minimum (Dubois)

## **Table 27**

### **Heritage Barn Deduction**

<b>Code:</b>	IC 6-1.1-12-26.2
<b>Summary:</b>	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.
<b>Amount:</b>	Eligible applicants are entitled to a deduction equal to 100% of the assessed value of the structure and foundation of the heritage barn.
<b>Comments:</b>	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 past couple of years, it's not possible to denote a clear trend with its application. That said, statewide, the amount of this deduction increased from Pay 2016 to Pay 2017 by roughly 156.3%

Table 27: Heritage Barn Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	-	-	-	-	-	-	-	-
2 Allen	-	-	-	-	-	0.2	1.5	597.2%
3 Bartholomew	-	-	-	-	-	0.1	0.2	107.7%
4 Benton	-	-	-	-	-	-	0.0	-
5 Blackford	-	-	-	-	-	-	0.0	-
6 Boone	-	-	-	-	-	0.2	0.3	89.0%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	0.1	0.2	129.2%
9 Cass	-	-	-	-	-	0.0	0.1	155.1%
10 Clark	-	-	-	-	-	0.0	0.1	7.0%
11 Clay	-	-	-	-	-	0.1	0.1	12.0%
12 Clinton	-	-	-	-	-	0.1	0.1	48.6%
13 Crawford	-	-	-	-	-	0.0	0.0	28.1%
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	0.1	-
16 Decatur	-	-	-	-	-	-	0.1	-
17 DeKalb	-	-	-	-	-	-	0.0	-
18 Delaware	-	-	-	-	-	0.1	0.2	139.5%
19 Dubois	-	-	-	-	-	0.0	0.0	50.0%
20 Elkhart	-	-	-	-	-	0.1	0.3	86.6%
21 Fayette	-	-	-	-	-	0.0	0.0	47.5%
22 Floyd	-	-	-	-	-	0.0	0.1	152.4%
23 Fountain	-	-	-	-	-	-	0.0	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	0.0	-
26 Gibson	-	-	-	-	-	0.0	0.0	0.0%
27 Grant	-	-	-	-	-	-	0.0	-
28 Greene	-	-	-	-	-	-	0.0	-
29 Hamilton	-	-	-	-	-	0.1	0.1	36.2%
30 Hancock	-	-	-	-	-	0.0	0.0	-19.6%
31 Harrison	-	-	-	-	-	0.0	0.1	220.0%
32 Hendricks	-	-	-	-	-	0.1	0.3	87.8%
33 Henry	-	-	-	-	-	-	-	-
34 Howard	-	-	-	-	-	0.1	0.1	5.0%
35 Huntington	-	-	-	-	-	0.0	0.0	127.3%
36 Jackson	-	-	-	-	-	0.1	0.1	64.7%
37 Jasper	-	-	-	-	-	-	-	-
38 Jay	-	-	-	-	-	0.0	0.1	542.7%
39 Jefferson	-	-	-	-	-	-	0.1	-
40 Jennings	-	-	-	-	-	0.0	0.0	1.9%
41 Johnson	-	-	-	-	-	0.0	0.1	108.5%
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	-	-	-	-	-	0.1	0.4	289.7%
44 LaGrange	-	-	-	-	-	-	0.1	-
45 Lake	-	-	-	-	-	0.0	0.1	1231.6%
46 LaPorte	-	-	-	-	-	0.2	0.2	35.1%
47 Lawrence	-	-	-	-	-	0.0	0.0	156.4%
48 Madison	-	-	-	-	-	0.4	0.4	11.3%
49 Marion	-	-	-	-	-	0.0	0.0	28.5%
50 Marshall	-	-	-	-	-	0.2	0.4	149.9%
51 Martin	-	-	-	-	-	-	-	-

Table 27: Heritage Barn Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
52 Miami			-	-	-	0.1	0.1	61.5%
53 Monroe			-	-	-	-	0.0	-
54 Montgomery			-	-	-	-	-	-
55 Morgan			-	-	-	-	-	-
56 Newton			-	-	-	0.0	0.0	63.9%
57 Noble			-	-	-	0.0	0.0	287.4%
58 Ohio			-	-	-	-	-	-
59 Orange			-	-	-	-	0.0	-
60 Owen			-	-	-	0.0	0.0	28.1%
61 Parke			-	-	-	-	-	-
62 Perry			-	-	-	0.0	0.0	0.0%
63 Pike			-	-	-	-	-	-
64 Porter			-	-	-	0.1	0.2	41.7%
65 Posey			-	-	-	0.0	0.0	188.4%
66 Pulaski			-	-	-	-	-	-
67 Putnam			-	-	-	-	0.0	-
68 Randolph			-	-	-	0.1	0.3	133.7%
69 Ripley			-	-	-	-	-	-
70 Rush			-	-	-	-	-	-
71 St. Joseph			-	-	-	0.2	0.6	217.9%
72 Scott			-	-	-	0.0	0.0	64.1%
73 Shelby			-	-	-	-	0.0	-
74 Spencer			-	-	-	0.0	0.0	2.9%
75 Starke			-	-	-	-	-	-
76 Steuben			-	-	-	0.0	0.0	76.3%
77 Sullivan			-	-	-	-	-	-
78 Switzerland			-	-	-	-	0.0	-
79 Tippecanoe			-	-	-	0.0	0.2	363.1%
80 Tipton			-	-	-	-	-	-
81 Union			-	-	-	0.0	0.0	0.0%
82 Vanderburgh			-	-	-	0.0	0.1	24.1%
83 Vermillion			-	-	-	0.0	0.1	127.0%
84 Vigo			-	-	-	0.0	-	-100.0%
85 Wabash			-	-	-	0.0	0.1	31.1%
86 Warren			-	-	-	0.0	0.0	15.9%
87 Warrick			-	-	-	-	-	-
88 Washington			-	-	-	-	0.1	-
89 Wayne			-	-	-	0.1	0.4	615.5%
90 Wells			-	-	-	-	-	-
91 White			-	-	-	0.1	0.2	32.9%
92 Whitley			-	-	-	0.0	0.4	968.4%
<b>Totals</b>			-	-	-	<b>3.5</b>	<b>9.1</b>	<b>156.3%</b>
						Median		64.4%
						Maximum (Lake)		1231.6%
						Minimum (Vigo)		-100.0%

## **Table 28 to Table 30 Personal Property Exemptions, Deductions & Abatements**

Tables 28 to 30 summarize all personal property exemptions, deductions and abatements over a seven-year period, from Pay 2011 to Pay 2017. Table 28 shows the total for personal property exemptions, deductions and abatements. Table 29 summarizes only the personal property exemptions. Table 30 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 9.5% from Pay 2016 to Pay 2017. Personal property exemptions statewide decreased by 0.2% from Pay 2016 to Pay 2017, while personal property deductions and abatements statewide decreased by 13.0% during this period.

Table 28: Personal Property Exemptions, Deductions & Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	21.9	23.5	23.3	26.9	37.4	47.5	47.9	1.0%
2 Allen	308.5	289.0	279.9	392.2	466.2	438.8	431.2	-1.7%
3 Bartholomew	142.0	125.3	191.4	159.2	151.0	141.6	122.5	-13.5%
4 Benton	594.7	440.0	362.4	312.6	264.7	216.9	270.0	24.5%
5 Blackford	11.1	10.1	13.5	17.9	22.6	23.4	21.7	-7.4%
6 Boone	57.3	74.7	83.6	81.3	63.8	62.7	79.4	26.7%
7 Brown	0.7	0.8	0.9	0.9	0.8	0.8	0.7	-22.0%
8 Carroll	8.9	5.3	6.2	5.4	3.2	2.8	1.5	-47.0%
9 Cass	39.5	28.4	25.0	24.2	18.4	15.9	15.8	-0.9%
10 Clark	54.0	43.0	44.0	73.3	103.7	121.2	116.8	-3.7%
11 Clay	6.3	9.9	9.7	8.9	8.3	8.0	8.9	11.0%
12 Clinton	61.9	51.5	48.0	44.4	41.6	41.7	35.5	-14.9%
13 Crawford	0.1	0.2	0.2	0.2	0.3	0.0	0.0	-
14 Daviess	39.5	34.1	3.5	3.0	4.9	5.4	2.9	-45.2%
15 Dearborn	64.1	49.1	35.2	25.3	22.1	2.5	3.1	21.7%
16 Decatur	194.1	135.8	2.5	82.0	78.7	64.4	55.5	-13.8%
17 DeKalb	29.6	14.1	21.8	39.9	45.7	45.4	47.8	5.3%
18 Delaware	66.6	25.7	71.9	71.6	74.4	79.1	83.1	5.0%
19 Dubois	36.4	35.5	36.8	42.4	47.8	52.2	57.5	10.1%
20 Elkhart	105.7	110.4	114.4	121.2	136.0	147.9	150.9	2.0%
21 Fayette	11.0	15.7	16.6	19.1	18.0	19.9	21.5	7.9%
22 Floyd	18.5	19.2	27.9	28.5	26.8	24.2	16.9	-30.2%
23 Fountain	1.4	0.9	0.7	0.8	3.4	4.0	3.4	-14.2%
24 Franklin	1.0	1.0	0.9	1.4	1.4	1.5	1.4	-6.6%
25 Fulton	2.4	2.4	2.4	2.2	1.8	1.6	3.1	92.3%
26 Gibson	101.1	84.8	36.1	19.1	8.8	12.5	11.3	-9.8%
27 Grant	114.7	147.5	138.4	133.4	128.1	119.5	108.2	-9.4%
28 Greene	1.7	2.5	6.4	6.1	8.2	10.7	11.5	7.7%
29 Hamilton	92.6	138.8	179.9	166.4	176.7	199.8	207.7	4.0%
30 Hancock	32.0	34.0	45.5	43.3	44.4	43.0	55.8	29.7%
31 Harrison	9.3	9.5	7.9	6.3	4.8	3.9	4.0	1.7%
32 Hendricks	60.1	75.9	92.2	103.3	97.8	71.6	93.6	30.6%
33 Henry	26.9	29.0	28.2	21.9	19.1	16.0	17.6	10.1%
34 Howard	339.3	141.7	98.7	353.4	529.4	483.2	343.9	-28.8%
35 Huntington	31.9	32.8	36.7	20.8	43.1	46.7	39.7	-15.0%
36 Jackson	79.7	77.7	85.8	96.6	133.9	171.2	186.2	8.7%
37 Jasper	18.5	11.2	10.1	9.2	46.6	43.6	37.5	-14.0%
38 Jay	22.6	19.4	0.1	29.7	37.4	45.8	43.1	-5.8%
39 Jefferson	25.3	17.7	16.3	19.6	18.1	17.4	13.5	-22.5%
40 Jennings	13.4	14.6	13.3	9.5	14.5	13.0	12.7	-2.1%
41 Johnson	58.0	50.6	58.1	63.4	75.4	85.0	94.7	11.4%
42 Knox	51.2	56.0	7.7	473.8	729.6	704.2	654.1	-7.1%
43 Kosciusko	152.5	116.4	100.0	89.7	88.1	94.6	95.9	1.3%
44 LaGrange	6.1	6.5	7.8	10.3	13.8	15.7	18.6	18.6%
45 Lake	383.7	370.0	311.2	343.7	2,216.6	2,560.6	1,825.6	-28.7%
46 LaPorte	84.1	42.9	96.0	73.8	69.9	109.1	129.2	18.5%
47 Lawrence	44.3	47.5	38.3	82.2	73.4	53.1	49.1	-7.5%
48 Madison	167.1	233.1	237.8	182.5	247.6	261.3	249.9	-4.4%
49 Marion	1,078.3	1,076.1	1,152.2	1,163.5	1,217.1	1,323.3	1,381.4	4.4%
50 Marshall	40.7	37.3	46.4	51.4	53.3	54.3	57.2	5.5%
51 Martin	0.0	0.0	0.5	1.4	1.7	1.6	1.3	-20.9%
52 Miami	4.2	3.4	2.9	2.8	7.8	8.5	10.1	18.2%
53 Monroe	118.7	97.8	181.3	160.8	125.9	119.0	117.8	-1.1%

Table 28: Personal Property Exemptions, Deductions & Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	159.0	115.0	100.3	71.7	55.8	50.2	56.2	11.9%
55 Morgan	37.0	30.4	27.6	26.6	22.9	21.8	18.8	-13.8%
56 Newton	9.7	15.9	14.0	10.4	6.7	7.7	7.0	-9.4%
57 Noble	38.9	41.2	50.9	47.1	54.7	57.4	50.3	-12.3%
58 Ohio	0.2	0.1	0.1	0.2	0.2	0.1	0.2	30.7%
59 Orange	4.2	2.4	5.2	4.9	2.4	5.2	5.3	2.3%
60 Owen	0.2	2.6	1.8	1.3	0.3	0.9	0.5	-44.3%
61 Parke	0.6	0.6	0.4	0.5	0.5	0.6	1.5	160.0%
62 Perry	29.5	24.7	21.4	20.5	19.9	22.8	19.2	-15.9%
63 Pike	0.5	0.6	0.6	0.7	0.7	0.7	0.7	12.8%
64 Porter	204.7	175.2	184.7	198.1	202.7	143.4	191.5	33.6%
65 Posey	6.6	1.3	0.9	34.4	36.7	38.9	17.2	-55.8%
66 Pulaski	6.3	6.9	6.3	14.1	11.7	13.5	10.3	-23.7%
67 Putnam	79.6	43.4	37.5	58.3	64.6	77.8	79.9	2.7%
68 Randolph	66.7	41.2	38.4	32.9	28.5	393.7	283.7	-27.9%
69 Ripley	4.3	4.5	8.4	8.5	8.3	8.7	7.9	-9.1%
70 Rush	11.0	10.1	8.3	7.8	6.1	14.0	17.6	26.0%
71 St. Joseph	278.2	349.0	330.4	319.9	430.7	392.4	357.4	-8.9%
72 Scott	17.8	21.4	19.2	16.3	18.5	35.9	40.0	11.3%
73 Shelby	89.3	71.7	60.9	75.4	70.3	62.3	57.9	-7.1%
74 Spencer	11.4	7.4	7.3	7.4	7.0	2.8	7.2	161.6%
75 Starke	3.8	3.2	2.0	1.5	4.9	4.0	2.8	-29.8%
76 Steuben	35.1	30.4	28.6	26.4	33.2	30.7	33.0	7.6%
77 Sullivan	13.5	0.0	0.0	14.3	14.4	7.8	7.8	0.0%
78 Switzerland	0.0	0.1	0.2	0.1	0.2	0.0	0.2	44068.9%
79 Tippecanoe	415.5	306.0	307.2	297.6	284.4	370.1	316.4	-14.5%
80 Tipton	5.4	4.2	5.0	94.0	149.9	114.3	80.6	-29.4%
81 Union	1.3	0.1	1.4	0.1	3.0	0.1	5.5	3990.0%
82 Vanderburgh	212.7	214.6	209.4	207.4	203.3	211.6	197.7	-6.6%
83 Vermillion	26.6	11.0	12.0	13.1	14.0	39.4	39.5	0.3%
84 Vigo	246.9	248.3	230.9	221.5	164.4	151.9	126.4	-16.8%
85 Wabash	13.1	5.6	8.9	6.5	4.6	4.3	5.5	28.6%
86 Warren	6.5	5.8	10.1	12.4	9.3	9.5	9.3	-2.8%
87 Warrick	168.0	65.6	62.9	71.3	85.4	61.0	45.7	-25.1%
88 Washington	6.7	7.4	7.6	13.2	12.6	12.8	16.3	28.1%
89 Wayne	84.0	67.6	64.0	81.3	79.0	85.0	106.7	25.5%
90 Wells	120.8	85.1	58.4	48.2	53.2	50.4	49.3	-2.3%
91 White	388.7	593.2	334.2	237.6	207.3	172.2	146.2	-15.1%
92 Whitley	141.5	145.1	131.2	98.3	79.5	55.8	54.6	-2.1%
<b>Totals</b>	<b>7,980.9</b>	<b>7,279.4</b>	<b>6,857.7</b>	<b>7,724.8</b>	<b>10,325.9</b>	<b>10,989.5</b>	<b>9,944.0</b>	<b>-9.5%</b>
						Median		-1.7%
						Maximum (Switzerland)		44068.9%
						Minimum (Posey)		-55.8%



Table 29: Personal Property Exemptions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	2.6	2.6	2.7	2.5	2.7	2.9	2.9	-1.1%
2 Allen	114.9	112.8	119.1	144.8	151.7	149.6	157.2	5.0%
3 Bartholomew	4.6	6.2	5.8	6.3	6.1	6.0	7.7	28.8%
4 Benton	0.3	0.3	0.3	0.4	0.4	0.4	0.5	2.5%
5 Blackford	2.2	2.4	2.2	2.5	2.4	2.7	2.5	-7.5%
6 Boone	9.7	9.3	8.8	10.2	10.5	11.5	12.6	9.5%
7 Brown	0.7	0.8	0.9	0.9	0.8	0.8	0.7	-22.0%
8 Carroll	1.2	-	1.4	1.4	1.4	1.4	1.3	-4.2%
9 Cass	2.4	2.4	2.5	2.6	2.7	3.2	3.5	8.7%
10 Clark	6.4	6.7	6.7	6.1	6.4	5.8	6.5	12.6%
11 Clay	3.6	3.8	3.8	3.7	4.0	3.7	3.6	-3.0%
12 Clinton	10.0	8.1	5.0	6.1	5.0	5.1	5.4	5.0%
13 Crawford	0.1	0.2	0.2	0.2	0.3	-	0.0	-
14 Daviess	0.9	0.9	1.0	1.0	1.4	1.4	-	-100.0%
15 Dearborn	1.9	1.8	1.8	1.7	2.0	2.5	3.1	21.7%
16 Decatur	1.9	2.0	2.5	2.9	2.7	2.5	2.5	0.8%
17 DeKalb	0.2	0.3	8.8	7.2	7.6	7.3	7.9	8.5%
18 Delaware	49.6	12.9	57.3	57.6	58.9	60.9	62.2	2.1%
19 Dubois	36.4	35.5	36.8	41.5	44.2	46.7	51.1	9.4%
20 Elkhart	80.1	79.9	86.7	73.0	75.8	77.4	81.6	5.5%
21 Fayette	5.9	7.5	7.4	8.2	8.3	8.7	9.1	4.3%
22 Floyd	6.8	5.9	8.2	8.4	6.4	8.5	8.6	1.6%
23 Fountain	0.0	0.2	0.2	-	-	0.2	0.1	-20.1%
24 Franklin	1.0	1.0	0.9	1.2	1.2	1.1	1.1	-0.2%
25 Fulton	0.9	1.0	1.1	1.0	1.0	1.0	1.1	1.5%
26 Gibson	5.5	5.6	5.6	5.9	0.3	6.3	6.3	0.9%
27 Grant	43.8	47.4	47.6	48.2	52.2	59.0	59.9	1.5%
28 Greene	1.7	0.1	1.5	0.3	1.8	1.9	0.0	-100.0%
29 Hamilton	36.6	100.8	147.3	128.4	142.0	158.8	162.4	2.3%
30 Hancock	3.2	3.1	4.7	4.5	5.3	5.3	5.2	-1.9%
31 Harrison	0.1	2.6	2.7	2.7	2.7	2.7	2.7	1.9%
32 Hendricks	26.9	26.8	31.5	32.4	33.5	31.5	33.4	6.1%
33 Henry	11.8	4.3	3.8	4.3	4.2	4.2	4.6	9.0%
34 Howard	43.5	28.6	15.7	68.6	77.0	82.1	27.4	-66.6%
35 Huntington	16.7	16.7	16.7	0.0	20.2	20.5	20.7	0.9%
36 Jackson	14.8	14.4	15.4	0.1	17.0	18.1	19.2	6.0%
37 Jasper	1.8	1.7	1.5	1.5	1.6	3.0	4.2	40.4%
38 Jay	1.8	1.8	0.1	1.8	-	1.7	0.0	-99.8%
39 Jefferson	0.0	-	-	-	-	-	-	-
40 Jennings	0.1	3.6	3.7	0.1	3.8	3.9	4.0	3.8%
41 Johnson	14.9	17.7	17.7	20.5	19.9	20.9	16.0	-23.5%
42 Knox	5.3	5.4	5.5	5.3	25.0	4.9	4.7	-3.5%
43 Kosciusko	12.1	12.6	12.2	12.5	13.5	15.4	15.2	-1.6%
44 LaGrange	4.9	4.6	4.4	4.0	4.3	4.6	4.9	6.4%
45 Lake	186.1	187.2	188.5	230.9	237.4	186.4	260.0	39.5%
46 LaPorte	50.5	20.2	50.9	52.6	54.1	55.1	55.2	0.2%
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	73.1	51.8	79.4	77.1	191.1	139.3	86.8	-37.7%
49 Marion	743.9	764.2	814.7	809.7	840.4	859.4	901.4	4.9%
50 Marshall	21.4	21.5	21.5	22.3	22.9	21.5	24.7	14.6%
51 Martin	0.0	-	0.5	0.6	0.7	0.7	-	-100.0%
52 Miami	-	-	-	0.0	3.8	3.6	3.5	-2.3%
53 Monroe	52.5	0.5	53.5	58.0	60.1	60.4	62.9	4.2%

Table 29: Personal Property Exemptions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	12.1	0.3	9.3	10.3	13.8	14.8	13.4	-9.4%
55 Morgan	9.1	8.7	9.5	15.5	14.8	13.1	12.9	-1.6%
56 Newton	0.4	0.4	0.4	0.4	0.4	0.5	0.5	14.6%
57 Noble	6.2	6.8	7.0	6.9	7.1	7.2	7.1	-2.2%
58 Ohio	-	0.1	0.1	0.2	0.2	0.1	0.2	30.7%
59 Orange	2.7	0.3	3.1	2.9	0.6	3.6	3.8	5.7%
60 Owen	0.2	0.3	0.2	0.3	0.3	0.1	0.1	1.9%
61 Parke	0.6	0.5	0.3	0.5	0.5	0.6	0.6	0.6%
62 Perry	1.8	1.8	1.8	1.8	1.8	1.9	1.3	-31.3%
63 Pike	0.5	0.6	0.6	0.7	0.7	0.7	0.7	12.8%
64 Porter	25.0	27.3	29.6	30.4	36.3	36.0	39.0	8.3%
65 Posey	0.7	0.0	0.9	0.1	1.0	0.2	1.2	491.1%
66 Pulaski	1.1	1.3	1.3	1.3	1.2	1.2	1.4	16.7%
67 Putnam	13.3	13.6	13.6	14.3	14.2	15.3	15.6	2.0%
68 Randolph	2.8	2.8	3.0	3.1	3.3	3.4	3.4	-0.2%
69 Ripley	1.1	1.1	1.1	1.0	1.0	1.4	1.4	-1.3%
70 Rush	1.6	1.5	1.4	1.4	1.4	1.3	1.3	4.0%
71 St. Joseph	231.8	298.3	296.5	263.3	370.5	326.4	268.7	-17.7%
72 Scott	0.6	0.6	0.6	0.6	0.3	0.4	0.3	-24.2%
73 Shelby	2.7	2.5	-	2.1	-	2.0	1.6	-21.0%
74 Spencer	5.3	5.2	5.6	5.8	6.3	2.1	6.4	206.3%
75 Starke	0.5	0.5	0.5	0.5	0.6	0.6	0.6	6.1%
76 Steuben	20.2	18.9	18.9	17.3	16.6	18.7	19.1	2.0%
77 Sullivan	-	-	-	-	0.1	-	-	-
78 Switzerland	-	0.1	0.2	0.1	0.2	0.0	0.2	44068.9%
79 Tippecanoe	92.3	13.7	39.3	62.2	78.9	75.1	76.4	1.6%
80 Tipton	4.1	4.2	5.0	5.4	4.0	3.5	4.4	26.0%
81 Union	0.1	0.1	0.1	0.1	0.1	0.1	0.1	5.7%
82 Vanderburgh	147.6	145.4	146.9	152.2	154.0	149.6	143.5	-4.1%
83 Vermillion	2.1	2.4	2.4	2.7	3.0	29.3	32.9	12.3%
84 Vigo	-	42.9	37.0	42.1	44.2	44.8	45.4	1.4%
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	0.8	1.1	-	1.1	-	1.2	1.2	-3.4%
87 Warrick	6.4	17.1	20.2	20.9	23.7	7.3	7.0	-5.0%
88 Washington	0.2	0.2	0.3	0.3	0.6	0.7	1.1	42.4%
89 Wayne	51.7	46.9	44.4	46.5	48.7	51.1	53.9	5.4%
90 Wells	2.5	2.3	2.7	3.2	3.3	3.2	3.4	4.3%
91 White	1.1	1.2	0.9	2.0	0.0	4.1	3.9	-5.5%
92 Whitley	-	5.8	6.9	7.3	6.8	0.0	5.8	35075.1%
<b>Totals</b>	<b>2,366.6</b>	<b>2,324.5</b>	<b>2,630.7</b>	<b>2,710.4</b>	<b>3,098.9</b>	<b>3,004.3</b>	<b>2,997.6</b>	<b>-0.2%</b>
						Median		2.0%
						Maximum (Switzerland)		44068.9%
						Minimum (Multiple)		-100.0%

Table 30: Personal Property Deductions & Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	19.3	20.9	20.5	24.4	34.7	44.6	45.1	1.1%
2 Allen	193.6	176.2	160.8	247.4	314.6	289.1	274.0	-5.2%
3 Bartholomew	137.3	119.1	185.7	152.9	144.9	135.6	114.7	-15.4%
4 Benton	594.3	439.7	362.1	312.2	264.3	216.5	269.5	24.5%
5 Blackford	8.9	7.7	11.3	15.4	20.2	20.7	19.2	-7.4%
6 Boone	47.6	65.5	74.8	71.1	53.3	51.2	66.8	30.6%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	7.7	5.3	4.8	4.0	1.7	1.4	0.1	-89.6%
9 Cass	37.1	26.0	22.5	21.6	15.7	12.7	12.3	-3.4%
10 Clark	47.7	36.3	37.3	67.3	97.4	115.5	110.3	-4.5%
11 Clay	2.8	6.0	5.9	5.2	4.3	4.3	5.3	23.1%
12 Clinton	51.9	43.5	43.0	38.2	36.7	36.5	30.1	-17.7%
13 Crawford	-	-	-	-	-	-	0.0	-
14 Daviess	38.6	33.2	2.5	2.1	3.5	4.0	2.9	-26.6%
15 Dearborn	62.1	47.3	33.4	23.6	20.1	-	-	-
16 Decatur	192.2	133.8	-	79.2	76.0	61.9	52.9	-14.4%
17 DeKalb	29.4	13.8	13.0	32.7	38.1	38.2	40.0	4.7%
18 Delaware	17.0	12.8	14.6	14.0	15.6	18.2	20.9	14.8%
19 Dubois	-	-	-	0.9	3.6	5.5	6.4	15.4%
20 Elkhart	25.7	30.5	27.7	48.1	60.2	70.5	69.3	-1.7%
21 Fayette	5.1	8.2	9.2	10.9	9.6	11.2	12.4	10.6%
22 Floyd	11.7	13.3	19.7	20.1	20.3	15.7	8.3	-47.4%
23 Fountain	1.4	0.7	0.4	0.8	3.4	3.8	3.3	-13.9%
24 Franklin	0.1	-	0.0	0.2	0.3	0.5	0.4	-21.5%
25 Fulton	1.5	1.4	1.4	1.2	0.8	0.6	2.1	254.1%
26 Gibson	95.6	79.2	30.5	13.2	8.4	6.3	5.0	-20.6%
27 Grant	70.9	100.0	90.9	85.2	75.9	60.6	48.4	-20.1%
28 Greene	0.0	2.4	4.9	5.9	6.4	8.8	11.5	31.3%
29 Hamilton	55.9	38.0	32.6	38.0	34.6	41.0	45.3	10.3%
30 Hancock	28.9	30.9	40.8	38.9	39.1	37.6	50.5	34.2%
31 Harrison	9.3	6.9	5.2	3.6	2.1	1.2	1.2	1.1%
32 Hendricks	33.1	49.1	60.7	70.9	64.4	40.1	60.2	49.9%
33 Henry	15.1	24.7	24.4	17.6	14.9	11.7	13.0	10.5%
34 Howard	295.8	113.2	83.0	284.8	452.4	401.1	316.4	-21.1%
35 Huntington	15.3	16.1	20.0	20.8	23.0	26.2	19.0	-27.5%
36 Jackson	64.9	63.2	70.4	96.5	116.9	153.2	167.0	9.0%
37 Jasper	16.7	9.5	8.6	7.7	45.0	40.7	33.3	-18.0%
38 Jay	20.8	17.6	-	27.9	37.4	44.1	43.1	-2.2%
39 Jefferson	25.3	17.7	16.3	19.6	18.1	17.4	13.5	-22.5%
40 Jennings	13.3	10.9	9.6	9.5	10.7	9.1	8.7	-4.7%
41 Johnson	43.2	32.9	40.4	42.9	55.5	64.1	78.7	22.8%
42 Knox	45.9	50.5	2.2	468.5	704.6	699.3	649.4	-7.1%
43 Kosciusko	140.5	103.9	87.9	77.2	74.6	79.2	80.7	1.9%
44 LaGrange	1.2	1.9	3.4	6.3	9.5	11.1	13.7	23.6%
45 Lake	197.6	182.8	122.8	112.8	1,979.3	2,374.2	1,565.6	-34.1%
46 LaPorte	33.6	22.7	45.1	21.3	15.8	54.0	74.1	37.2%
47 Lawrence	44.3	47.5	38.3	82.2	73.4	53.1	49.1	-7.5%
48 Madison	94.0	181.3	158.4	105.5	56.6	122.0	163.1	33.6%
49 Marion	334.4	311.9	337.5	353.7	376.8	463.9	480.0	3.5%
50 Marshall	19.3	15.9	24.9	29.1	30.4	32.7	32.6	-0.5%
51 Martin	-	-	-	0.8	1.0	1.0	1.3	34.3%
52 Miami	4.2	3.4	2.9	2.8	4.0	4.9	6.6	33.3%
53 Monroe	66.3	97.3	127.8	102.9	65.8	58.6	54.8	-6.5%

Table 30: Personal Property Deductions & Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	146.9	114.7	91.0	61.4	42.0	35.4	42.8	20.9%
55 Morgan	27.8	21.7	18.1	11.1	8.0	8.7	5.9	-32.1%
56 Newton	9.3	15.4	13.5	10.0	6.2	7.3	6.5	-11.0%
57 Noble	32.8	34.4	43.9	40.2	47.6	50.2	43.2	-13.8%
58 Ohio	0.2	-	-	-	-	-	-	-
59 Orange	1.5	2.1	2.1	2.0	1.8	1.6	1.5	-5.4%
60 Owen	-	2.3	1.5	1.1	-	0.8	0.4	-48.1%
61 Parke	-	0.1	0.1	0.1	0.0	-	0.9	-
62 Perry	27.7	23.0	19.5	18.7	18.1	20.9	17.9	-14.5%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	179.6	147.9	155.1	167.7	166.5	107.4	152.6	42.0%
65 Posey	5.8	1.3	-	34.3	35.7	38.7	16.0	-58.5%
66 Pulaski	5.1	5.7	5.0	12.8	10.5	12.3	8.9	-27.6%
67 Putnam	66.3	29.8	23.9	44.0	50.4	62.5	64.4	2.9%
68 Randolph	63.9	38.4	35.3	29.8	25.3	390.3	280.3	-28.2%
69 Ripley	3.2	3.4	7.3	7.5	7.3	7.3	6.5	-10.6%
70 Rush	9.4	8.6	6.9	6.4	4.7	12.7	16.3	28.2%
71 St. Joseph	46.4	50.8	33.8	56.6	60.2	66.0	88.8	34.5%
72 Scott	17.2	20.8	18.6	15.7	18.2	35.5	39.6	11.7%
73 Shelby	86.6	69.2	60.9	73.3	70.3	60.3	56.3	-6.6%
74 Spencer	6.1	2.3	1.7	1.7	0.7	0.6	0.8	16.4%
75 Starke	3.3	2.7	1.4	1.0	4.3	3.4	2.2	-35.9%
76 Steuben	14.9	11.5	9.7	9.1	16.6	11.9	13.9	16.4%
77 Sullivan	13.5	-	-	14.3	14.3	7.8	7.8	0.0%
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	323.2	292.3	268.0	235.4	205.5	294.9	240.0	-18.6%
80 Tipton	1.3	0.0	0.1	88.6	145.9	110.8	76.3	-31.2%
81 Union	1.1	-	1.3	-	2.9	-	5.4	-
82 Vanderburgh	65.2	69.2	62.5	55.2	49.3	61.9	54.2	-12.4%
83 Vermillion	24.4	8.6	9.6	10.4	11.0	10.1	6.6	-34.4%
84 Vigo	246.9	205.4	193.9	179.3	120.2	107.1	81.0	-24.4%
85 Wabash	13.1	5.6	8.9	6.5	4.6	4.3	5.5	28.6%
86 Warren	5.6	4.7	10.1	11.2	9.3	8.3	8.1	-2.7%
87 Warrick	161.6	48.5	42.7	50.4	61.7	53.7	38.7	-27.8%
88 Washington	6.5	7.2	7.3	12.9	12.0	12.0	15.3	27.2%
89 Wayne	32.3	20.7	19.6	34.8	30.4	33.9	52.9	55.9%
90 Wells	118.3	82.7	55.7	45.1	49.9	47.2	45.9	-2.7%
91 White	387.7	592.0	333.3	235.6	207.3	168.1	142.3	-15.3%
92 Whitley	141.5	139.2	124.4	91.0	72.7	55.8	48.8	-12.6%
<b>Totals</b>	<b>5,614</b>	<b>4,955</b>	<b>4,227</b>	<b>5,014</b>	<b>7,227</b>	<b>7,985</b>	<b>6,946</b>	<b>-13.0%</b>
						Median		-3.9%
						Maximum (Fulton)		254.1%
						Minimum (Carroll)		-89.6%

## **Table 31**

### **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 2017, the deduction amount decreased by approximately 14.0% from the previous year (Pay 2016), which represented the peak amount during the seven-year period covered in this report. 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 31: Personal Property Economic Revitalization Area Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	19.3	20.9	20.5	24.4	34.7	44.6	45.1	1.1%
2 Allen	162.5	135.7	128.4	209.1	271.2	240.6	229.0	-4.8%
3 Bartholomew	137.3	119.1	185.7	152.9	144.9	135.6	114.7	-15.4%
4 Benton	594.3	439.7	362.1	312.2	264.3	216.5	269.5	24.5%
5 Blackford	8.9	7.7	11.3	15.4	20.2	20.7	19.2	-7.4%
6 Boone	47.6	65.5	74.8	71.1	53.3	51.1	66.8	30.6%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	7.7	5.3	4.8	4.0	1.7	1.4	0.1	-89.6%
9 Cass	37.1	26.0	22.5	21.6	15.7	12.7	12.3	-3.4%
10 Clark	47.6	36.3	23.8	23.5	14.7	16.2	25.5	57.3%
11 Clay	2.8	6.0	5.9	5.2	4.3	4.3	5.3	23.1%
12 Clinton	51.9	43.5	43.0	38.2	36.7	36.5	30.1	-17.7%
13 Crawford	-	-	-	-	-	-	0.0	-
14 Daviess	38.6	33.2	2.5	2.1	3.5	4.0	2.9	-26.5%
15 Dearborn	62.1	47.3	33.4	23.6	20.1	-	-	-
16 Decatur	192.2	133.8	-	79.2	76.0	61.9	52.9	-14.4%
17 DeKalb	29.4	13.8	13.0	27.4	33.7	33.7	35.8	6.2%
18 Delaware	17.0	12.8	14.6	14.0	15.6	18.2	20.9	14.8%
19 Dubois	-	-	-	0.9	3.6	5.5	6.4	15.4%
20 Elkhart	22.8	26.3	24.9	40.9	53.0	58.4	59.3	1.5%
21 Fayette	3.2	3.3	2.9	2.4	1.7	1.8	1.4	-20.6%
22 Floyd	8.0	11.5	15.3	15.9	15.9	13.7	5.7	-58.1%
23 Fountain	1.4	0.7	0.4	0.8	3.4	3.8	3.3	-13.9%
24 Franklin	0.1	-	0.0	0.2	0.3	0.5	0.4	-21.5%
25 Fulton	-	1.4	1.4	1.2	0.8	0.6	2.1	254.1%
26 Gibson	95.6	79.2	30.5	13.2	8.4	6.3	5.0	-20.6%
27 Grant	70.9	99.6	90.4	85.2	75.9	60.6	48.4	-20.1%
28 Greene	-	2.4	4.9	5.9	6.4	8.8	11.5	31.3%
29 Hamilton	55.9	38.0	32.6	38.0	34.6	41.0	44.3	8.1%
30 Hancock	28.9	30.9	40.8	38.9	39.1	37.6	50.5	34.2%
31 Harrison	9.2	6.9	5.2	3.6	2.1	1.2	1.2	1.3%
32 Hendricks	33.1	49.1	60.7	70.9	64.4	40.1	60.2	49.9%
33 Henry	15.1	24.7	24.4	17.6	14.8	11.7	13.0	10.5%
34 Howard	295.8	113.2	83.0	284.8	452.4	401.1	316.4	-21.1%
35 Huntington	15.3	16.1	20.0	20.8	23.0	26.2	19.0	-27.5%
36 Jackson	64.9	63.2	70.4	96.5	116.9	153.2	167.0	9.0%
37 Jasper	16.7	9.5	8.6	7.7	45.0	40.7	33.3	-18.0%
38 Jay	19.3	17.6	-	27.9	37.4	44.1	43.1	-2.2%
39 Jefferson	25.3	17.7	16.3	19.6	18.1	-	13.5	-
40 Jennings	13.3	10.9	9.6	9.5	10.7	9.1	8.7	-4.7%
41 Johnson	43.2	32.9	40.4	42.9	55.5	64.1	78.7	22.8%
42 Knox	45.8	47.5	1.3	463.2	703.4	698.1	648.2	-7.2%
43 Kosciusko	140.5	103.9	87.9	77.2	74.6	79.2	80.7	1.9%
44 LaGrange	1.2	1.9	3.4	6.3	9.5	11.1	13.7	23.6%
45 Lake	120.5	103.8	43.0	33.4	1,896.2	2,291.3	1,463.5	-36.1%
46 LaPorte	33.5	22.7	15.6	21.3	15.8	54.0	74.1	37.2%
47 Lawrence	42.1	43.2	34.3	77.5	68.0	47.4	43.4	-8.5%
48 Madison	94.0	181.3	158.4	105.5	56.6	122.0	163.1	33.6%
49 Marion	334.4	288.1	337.5	353.7	308.1	341.7	334.2	-2.2%
50 Marshall	19.3	15.9	24.9	29.1	30.4	32.7	32.2	-1.5%
51 Martin	-	-	-	0.8	1.0	1.0	1.3	34.3%
52 Miami	3.5	2.9	2.9	2.8	2.8	4.1	6.6	60.0%
53 Monroe	-	52.4	94.3	46.7	32.2	21.4	18.2	-15.1%

Table 31: Personal Property Economic Revitalization Area Abatements (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
54 Montgomery	146.9	114.7	91.0	61.4	42.0	35.4	42.6	20.4%
55 Morgan	27.8	21.7	18.1	11.1	8.0	8.7	5.9	-32.1%
56 Newton	9.3	15.4	13.5	10.0	6.2	5.1	4.4	-12.8%
57 Noble	32.8	34.4	43.9	40.2	47.6	50.2	43.2	-13.8%
58 Ohio	0.2	-	-	-	-	-	-	-
59 Orange	1.5	2.1	2.1	2.0	1.8	1.6	1.5	-5.4%
60 Owen	-	2.3	1.5	1.1	-	0.8	0.4	-48.1%
61 Parke	-	0.1	0.1	0.1	0.0	-	0.9	-
62 Perry	27.6	23.0	19.5	18.7	18.1	20.9	17.9	-14.5%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	179.6	147.9	155.1	167.7	166.5	104.3	146.2	40.2%
65 Posey	5.8	1.3	-	34.3	35.7	38.7	16.0	-58.5%
66 Pulaski	5.1	5.7	5.0	12.8	10.5	12.3	8.9	-27.6%
67 Putnam	66.3	29.8	23.9	44.0	50.4	62.5	64.4	2.9%
68 Randolph	63.9	38.4	35.3	29.8	25.3	390.3	280.3	-28.2%
69 Ripley	3.2	3.4	7.3	7.5	7.3	7.3	6.5	-10.6%
70 Rush	9.4	8.6	6.9	6.4	4.7	12.7	16.3	28.2%
71 St. Joseph	46.4	50.8	33.8	41.2	39.3	43.5	67.6	55.3%
72 Scott	17.2	20.8	18.6	15.7	18.2	35.5	39.6	11.7%
73 Shelby	86.6	69.2	60.9	73.3	70.3	60.3	56.3	-6.6%
74 Spencer	6.1	2.3	1.7	1.7	0.7	0.6	0.8	16.4%
75 Starke	3.3	2.7	1.4	1.0	4.3	3.4	2.2	-35.9%
76 Steuben	-	11.5	9.7	9.1	16.6	11.9	13.9	16.4%
77 Sullivan	13.5	-	-	14.3	14.3	7.8	7.8	0.0%
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	323.2	292.1	263.3	234.9	199.3	287.3	231.9	-19.3%
80 Tipton	-	-	0.1	88.6	145.9	110.8	76.2	-31.2%
81 Union	1.1	-	1.3	-	2.9	-	5.4	-
82 Vanderburgh	51.9	56.3	44.6	33.5	24.6	37.2	30.2	-18.9%
83 Vermillion	24.4	8.6	9.6	10.4	11.0	10.1	6.6	-34.4%
84 Vigo	246.9	205.4	193.9	179.3	120.2	107.1	81.0	-24.4%
85 Wabash	13.1	5.6	8.9	6.5	4.6	4.3	5.5	28.6%
86 Warren	5.6	4.7	10.1	11.2	9.3	8.3	8.1	-2.7%
87 Warrick	161.6	48.5	42.7	50.4	61.7	53.7	38.7	-27.8%
88 Washington	6.5	7.2	7.3	12.9	12.0	12.0	15.2	26.5%
89 Wayne	28.6	18.1	16.4	31.6	25.3	28.0	51.1	82.3%
90 Wells	117.2	82.7	55.7	45.1	49.9	47.2	45.9	-2.7%
91 White	387.7	592.0	333.3	235.6	207.3	168.1	142.3	-15.3%
92 Whitley	141.5	139.2	124.4	91.0	72.7	55.8	48.8	-12.6%
<b>Totals</b>	<b>5,391.0</b>	<b>4,731.9</b>	<b>3,993.5</b>	<b>4,720.7</b>	<b>6,827.0</b>	<b>7,476.0</b>	<b>6,432.3</b>	<b>-14.0%</b>
						Median		-3.4%
						Maximum (Fulton)		254.1%
						Minimum (Carroll)		-89.6%

## **Table 32**

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

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

**Comments:** The change in the total statewide amount in this deduction from Pay 2016 to Pay 2017 was relatively small with a decrease of 0.7%. The erratic growth of this deduction since Pay 2011 (approximately 9.4% average annual increase) may indicate inconsistent reporting by the counties.



Table 32: Enterprise Zone Investment Deductions (in Millions)

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	-	-	-	-	-	-	-	-
2 Allen	31.1	40.5	32.4	38.3	43.4	48.5	45.0	-7.3%
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	-14.6%
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	2.8	4.2	2.8	4.3	5.1	7.5	7.9	5.4%
21 Fayette	1.9	4.9	6.3	8.6	7.9	9.4	11.0	16.5%
22 Floyd	3.6	1.8	4.5	4.2	4.4	2.0	2.5	26.2%
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	-	-	-	-	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	-	0.4	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	0.1	3.1	0.9	5.3	1.2	1.2	1.2	0.0%
43 Kosciusko	-	-	-	-	-	-	-	-
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	77.1	79.0	79.7	79.4	82.9	78.5	97.9	24.8%
46 LaPorte	-	-	29.5	-	-	-	-	-
47 Lawrence	2.2	4.2	4.0	4.7	5.4	5.7	5.7	1.2%
48 Madison	-	-	-	-	-	-	-	-
49 Marion	-	-	-	-	-	-	-	-
50 Marshall	-	-	-	-	-	-	0.3	-
51 Martin	-	-	-	-	-	-	-	-
52 Miami	0.6	0.5	-	-	1.2	0.8	-	-100.0%
53 Monroe	66.3	44.9	33.6	42.5	33.6	37.2	36.6	-1.5%

Table 32: Enterprise Zone Investment Deductions (in Millions)

<u>County</u>	<u>Pay 2011</u>	<u>Pay 2012</u>	<u>Pay 2013</u>	<u>Pay 2014</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>% Change 2016-2017</u>
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	-	-	-	15.4	21.0	22.5	21.2	-5.8%
72 Scott	-	-	-	-	-	-	-	-
73 Shelby	-	-	-	-	-	-	-	-
74 Spencer	-	-	-	-	-	-	-	-
75 Starke	-	-	-	-	-	-	-	-
76 Steuben	-	-	-	-	-	-	-	-
77 Sullivan	-	-	-	-	-	-	-	-
78 Switzerland	-	-	-	-	-	-	-	-
79 Tippecanoe	-	0.1	4.7	0.5	6.2	7.6	8.1	6.7%
80 Tipton	-	-	-	-	-	-	-	-
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	13.2	12.9	17.9	21.7	24.7	24.7	24.1	-2.6%
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	-	-	0.1	-
89 Wayne	3.7	2.6	3.2	3.2	5.1	5.9	1.8	-70.0%
90 Wells	-	-	-	-	-	-	-	-
91 White	-	-	-	-	-	-	-	-
92 Whitley	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>202.7</b>	<b>199.0</b>	<b>233.4</b>	<b>271.7</b>	<b>324.6</b>	<b>350.7</b>	<b>348.1</b>	<b>-0.7%</b>
						Median		-0.8%
						Maximum (Floyd)		26.2%
						Minimum (Miami)		-100.0%

## **Table 33**

### **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 33: Personal Property Veteran Deductions

County	Pay 2011	Pay 2012	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	% Change 2016-2017
1 Adams	-	-	-	-	-	-	-	-
2 Allen	-	-	-	6,640	6,640	6,640	-	-100.0%
3 Bartholomew	-	-	-	-	-	-	-	-
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	24,960	24,960	24,960	24,240	24,960	24,960	24,960	0.0%
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	13,120	7,120	14,660	11,660	-	-	-	-
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	7,160	-	7,870	5,230	4,660	4,660	-	-100.0%
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	-	-	-	-	-	-	-	-
20 Elkhart	-	-	-	-	-	-	-	-
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	-	-	-	-	-	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	430	400	-	-	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	-	-	5,960	5,960	5,960	5,960	6,170	3.5%
28 Greene	500	-	-	-	-	-	-	-
29 Hamilton	-	-	-	-	-	-	-	-
30 Hancock	-	-	-	-	-	-	-	-
31 Harrison	11,810	2,400	2,430	2,430	2,430	2,430	-	-100.0%
32 Hendricks	-	-	-	-	-	-	-	-
33 Henry	2,280	2,150	2,150	2,150	2,880	2,010	-	-100.0%
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	24,960	24,960	-	-	-	-	-	-
50 Marshall	-	-	-	-	-	-	-	-
51 Martin	-	-	-	-	-	-	-	-
52 Miami	-	-	-	-	-	-	-	-

Table 33: Personal Property Veteran Deductions

<b>County</b>	<b>Pay 2011</b>	<b>Pay 2012</b>	<b>Pay 2013</b>	<b>Pay 2014</b>	<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>% Change 2016-2017</b>
53 Monroe	-	-	-	-	-	-	-	-
54 Montgomery	-	-	-	-	-	-	-	-
55 Morgan	-	-	-	-	4,430	4,430	-	-100.0%
56 Newton	-	-	-	-	330	330	-	-100.0%
57 Noble	-	-	-	-	-	-	-	-
58 Ohio	-	-	-	-	-	-	-	-
59 Orange	-	-	-	-	-	-	-	-
60 Owen	-	-	-	-	-	-	-	-
61 Parke	-	-	-	-	-	-	-	-
62 Perry	28,950	-	11,848	13,226	13,014	13,928	13,864	-0.5%
63 Pike	-	-	-	-	-	-	-	-
64 Porter	-	-	-	-	-	-	-	-
65 Posey	-	-	-	-	-	-	-	-
66 Pulaski	-	-	-	-	-	-	-	-
67 Putnam	-	-	-	-	-	-	-	-
68 Randolph	110	180	160	60	60	20	-	-100.0%
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	11,040	9,060	10,530	6,990	6,990	6,010	-	-100.0%
81 Union	-	-	-	-	-	-	-	-
82 Vanderburgh	280	370	-	-	-	-	-	-
83 Vermillion	-	-	-	-	-	-	-	-
84 Vigo	-	-	-	-	-	-	-	-
85 Wabash	-	-	-	-	-	-	-	-
86 Warren	-	-	-	-	-	-	-	-
87 Warrick	-	-	-	-	-	-	-	-
88 Washington	-	-	-	-	-	-	-	-
89 Wayne	-	2,000	-	-	-	-	-	-
90 Wells	-	-	-	-	-	-	-	-
91 White	6,910	-	6,910	-	-	1,210	-	-100.0%
92 Whitley	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>132,510</b>	<b>73,600</b>	<b>87,478</b>	<b>78,586</b>	<b>72,354</b>	<b>72,588</b>	<b>44,994</b>	<b>-38.0%</b>
						Median		-100.0%
						Maximum (Grant)		3.5%
						Minimum (Various)		-100.0%

**Table 34**  
**Personal Property Business Investment Deduction**

**Code:** IC 6-1.1-12.4

**Summary:** Deduction of assessed value available to the owner of personal property not previously used by its owner in Indiana and that creates or retains employment. The deduction is available for personal property purchased after March 1, 2005 and before March 2, 2007.

Taxpayers may not receive any other deduction on property for which this deduction is claimed. This deduction may not be claimed in a Tax Increment Finance (TIF) area.

This deduction is not available after 2010.

**Amount:** The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of the increase in assessed value resulting from the purchase of the personal property; multiplied by the percentage from the following table:

YEAR OF DEDUCTION PERCENTAGE	
1st	75%
2nd	50%
3rd	25%



Table 34: Personal Property Business Investment Deductions (in Millions)

<u>County</u>	<u>Pay 2011</u>	<u>Pay 2012</u>	<u>Pay 2013</u>	<u>Pay 2014</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>% Change</u> <u>2016-2017</u>
1 Adams	0.0							
2 Allen	0.0							
3 Bartholomew	0.0							
4 Benton	0.0							
5 Blackford	0.0							
6 Boone	0.0							
7 Brown	0.0							
8 Carroll	0.0							
9 Cass	0.0							
10 Clark	0.0							
11 Clay	0.0							
12 Clinton	0.0							
13 Crawford	0.0							
14 Daviess	0.0							
15 Dearborn	0.0							
16 Decatur	0.0							
17 DeKalb	0.0							
18 Delaware	0.0							
19 Dubois	0.0							
20 Elkhart	0.0							
21 Fayette	0.0							
22 Floyd	0.0							
23 Fountain	0.0							
24 Franklin	0.0							
25 Fulton	1.5							
26 Gibson	0.0							
27 Grant	0.0							
28 Greene	0.0							
29 Hamilton	0.0							
30 Hancock	0.0							
31 Harrison	0.0							
32 Hendricks	0.0							
33 Henry	0.0							
34 Howard	0.0							
35 Huntington	0.0							
36 Jackson	0.0							
37 Jasper	0.0							
38 Jay	1.5							
39 Jefferson	0.0							
40 Jennings	0.0							
41 Johnson	0.0							
42 Knox	0.0							
43 Kosciusko	0.0							
44 LaGrange	0.0							
45 Lake	0.0							
46 LaPorte								
47 Lawrence	0.0							
48 Madison	0.0							
49 Marion	0.0							
50 Marshall	0.0							
51 Martin	0.0							

Table 34: Personal Property Business Investment Deductions (in Millions)

<b>County</b>	<b>Pay 2011</b>	<b>Pay 2012</b>	<b>Pay 2013</b>	<b>Pay 2014</b>	<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>% Change 2016-2017</b>
52 Miami	0.0							
53 Monroe	0.0							
54 Montgomery	0.0							
55 Morgan	0.0							
56 Newton	0.0							
57 Noble	0.0							
58 Ohio	0.0							
59 Orange	0.0							
60 Owen	0.0							
61 Parke	0.0							
62 Perry	0.0							
63 Pike	0.0							
64 Porter	0.0							
65 Posey	0.0							
66 Pulaski	0.0							
67 Putnam	0.0							
68 Randolph	0.0							
69 Ripley	0.0							
70 Rush	0.0							
71 St. Joseph	0.0							
72 Scott	0.0							
73 Shelby	0.0							
74 Spencer	0.0							
75 Starke	0.0							
76 Steuben	14.9							
77 Sullivan	0.0							
78 Switzerland	0.0							
79 Tippecanoe	0.0							
80 Tipton	1.3							
81 Union	0.0							
82 Vanderburgh	0.0							
83 Vermillion	0.0							
84 Vigo	0.0							
85 Wabash	0.0							
86 Warren	0.0							
87 Warrick	0.0							
88 Washington	0.1							
89 Wayne	0.0							
90 Wells	1.1							
91 White	0.0							
92 Whitley	0.0							
<b>Totals</b>	<b>20.5</b>							

**Table 35**  
**Exemptions - Code Cite Cross Reference**

<b>Type of Property</b>	<b>Code Cite</b>
Property owned by the United States (its agencies or instrumentalities)	IC 6-1.1-10-1 IC 4-20.5-14-3 IC 4-20.5-19-7
Property owned by the State (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