STATE OF INDIANA

AUDITOR OF STATE
TIM BERRY

Prepared 12-1-2012

SPRING ABSTRACT MANUAL
FILING ELECTRONICALLY

The Auditor of State is pleased that the County Auditors are filing the Spring Abstract electronically.

Several questions always arise when completing the abstract, because this is a process done once a year. We have developed the following manual to help guide you through the process.

The Introduction and Part I. II, III and IV of this manual are primarily for the use of the abstract worksheet. Part V of this manual provides information about the abstract data.

If you have any questions, please contact:

Brenda Alyea, Settlement Analyst
balyea@auditor.in.gov
317-232-3336

Janie Cope, Asst. Settlement Director
jcope@auditor.in.gov
317-233-3008

Dan Bastin, CPA
Settlement Director
dbastin@auditor.in.gov
317-232-3309

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REQUIREMENTS

There are a few hardware/software requirements needed in order to complete the abstract worksheet:

1. IBM compatible PC.
2. Excel spreadsheet software.

Questions regarding your ability to meet the requirements should be directed to your Data Processing Manager or Hardware Vendor.

It is **STRONGLY RECOMMENDED** that this manual is read prior to using the abstract worksheet.

Some of this material will refer to your system and Excel worksheet software.

As you perform part of the tasks, you may need to refer to your system and Excel software instructions. Since the Auditor of State's Office is not familiar with all the different systems that county auditors have, it is impossible to write instructions specific to each county's system.

DISCLAIMER

The abstract worksheet is the sole property of the Auditor of State's Office. Unauthorized use is strictly prohibited. The mathematical formulas in the worksheet are subject to manipulation by the user, whether authorized or unauthorized, all warranties and liabilities for false or incorrect mathematical calculations are disclaimed by the Auditor of State's Office

GENERAL INFORMATION

Do not become overwhelmed by the length and detail of this manual. Using the worksheet is much easier than what it may first appear.

This manual will take you step by step through the process of preparing the abstract.

To the right of Section Five are Review Columns. These columns will help you analyze the grand total current taxes, LOIT property tax replacement credit, COIT, CEDIT and LOIT homestead credit, CEDIT and LOIT Residential property tax replacement credit, and rounding adjustments made to the county general fund amount. The review columns will help you determine if the abstract appears to be correct prior to submitting it to the Auditor of State's Office.

The review columns and the steps to enter data will be discussed at length later in this manual.

The worksheet will be delivered to you loaded with your county's taxing district names, DLGF taxing district codes, fund names, local property tax credit rates, and tax rates. You will enter to the worksheet assessed value data, current taxes charged including circuit breaker amounts, property tax replacement and homestead credit amounts, delinquent taxes and penalties and, if any, TIF data. Formulas in the worksheet will calculate all totals and the allocations of taxes between the funds in Sections 2 through 4.

IMPORTANT

There are predefined formulas in the worksheet *DO NOT* change any formulas or ADD, or DELETE ROWS and/or COLUMNS. Changes made to any of the formulas will cause calculation errors.

The worksheet also contains the taxing district names, DLGF taxing district codes, fund titles, tax rates, and, if applicable, COIT homestead credit rates specific to your county. These items *ARE NOT to be changed in any way.*

Data is only to be entered into unprotected cells. *DO NOT remove protection from any of the protected cells*. *If any of the preloaded data in the worksheet is incorrect please contact Brenda Alyea or Janie Cope immediately*.

ABSTRACT PROCESS OVERVIEW

- State Auditor sends to Department of Local Government Finance (DLGF) an Excel abstract worksheet.
- Once DLGF certifies tax rates for a county, then DLGF loads to the abstract worksheet the county's taxing district names, DLGF taxing district codes and tax rates including the COIT homestead credit rates, if applicable.
- DLGF returns abstract worksheet to State Auditor.
- If applicable, State Auditor sends to County Auditor local property tax credit(s) rate calculation worksheet(s).
- County Auditor returns to State Auditor completed local property tax credit(s) rate calculation worksheet(s) as applicable.
- State Auditor reviews rate calculation worksheet(s) to determine if calculations appear to be reasonable.
- State Auditor enters local property tax credit(s) rates to the abstract as applicable.
- State Auditor's Office sends abstract worksheet to County Auditor's Office via the FTP site.
- County Auditor enters to abstract worksheet Section 1 and Section 5 data for all taxing districts and, if applicable, all TIF District information.
- County Auditor verifies data entered to abstract worksheet is correct and reviews the Review Area difference columns.
- Once the County Auditor determines that the differences in the Review Area difference columns are rounding differences, then the County Auditor returns abstract worksheet to the State Auditor by e-mail.
- State Auditor's Office verifies that the information entered into the abstract worksheet appears to be complete and correct.

- When the State Auditor's Office has verified that the information on the abstract worksheet appears to be complete and correct, then the County Auditor is notified that the abstract is approved.

- The DLGF will review the abstract data to determine if it is compliant. If the data is found to be compliant, the State Auditor's Office will print the abstract and send it to your county.

- **Your County <u>will not</u> receive an official approval letter until the DLGF has deemed the abstract data to be compliant.**

GETTING STARTED

The following instructions will assist you in accessing the Excel Directory, loading the worksheet and saving a copy of the worksheet for a backup.

1. Accessing the Excel Directory on your PC:

   A. If there is an Icon set up to access Excel, then double click on the Icon to start Excel.

   B. If there is no Icon, click on the Start Button in the lower left-hand corner of the screen and go to the Program Menus. Find the Excel icon and double click.

   C. When Excel is opened, a blank worksheet will display.

2. Saving the Abstract from the FTP site to your PC.

   A. Open FTP site.

   B. Right click on the attached file and choose **"Copy"**
      a. If you opt to copy the file to your PC hard drive follow the instructions to change the directory to "C" that immediately follows.
      b. If you opt to copy the file to the network hard drive you will need to change the directory to the network directory.

   C. Change the directory to "C". It is advisable to create a subdirectory of "C" by creating a new folder. If further assistance is needed creating the subdirectory please contact your in-house systems personnel.

PART I

WORKSHEET DATA ENTRY

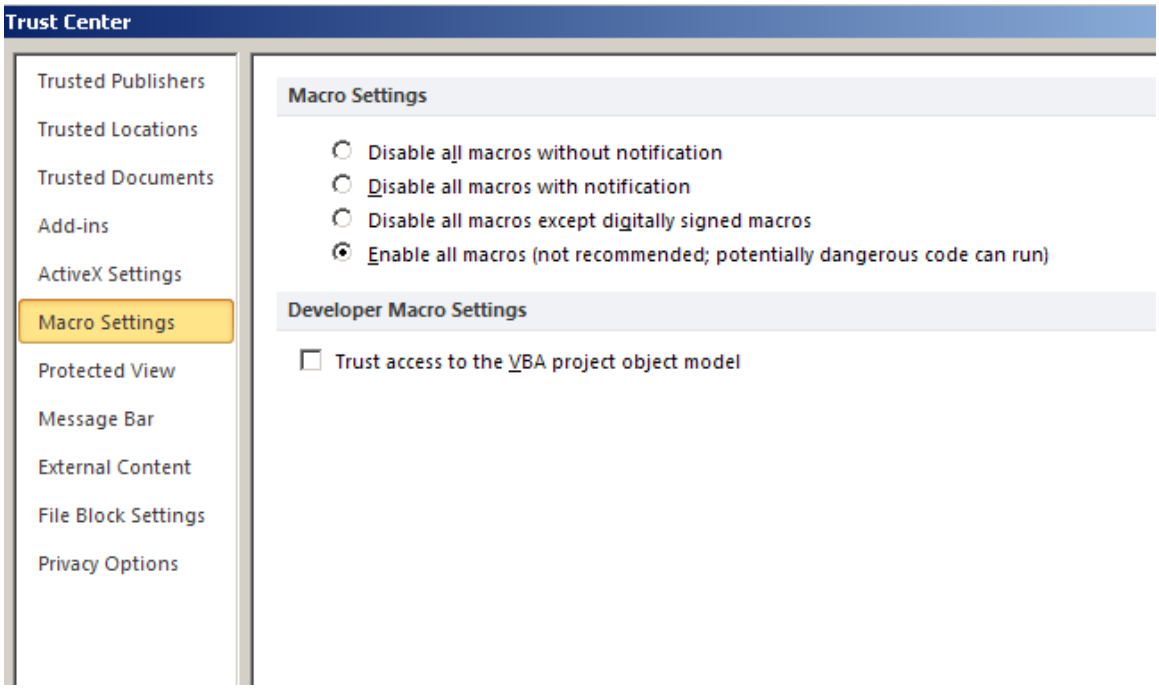
SETTING MACRO SECURITY

If you are using Excel 2010, then the macro security must be checked prior to opening the abstract worksheet. The macro security must be set to enable all macros. If it is not set to enable all macros, then the worksheet macros will not work properly.

To set the Macro Security do the following:

1. Make sure you have a blank worksheet open.
2. Select "DEVELOPER" from the menu bar.
3. Select "MACRO SECURITY" from the side menu.

When "MACRO SECURITY" has been selected the following screen will appear:



Make sure the "Enable all macros" is selected.

After the "Enable all macros" option has been selected click the "OK" button. You will return to a blank worksheet.

Now the abstract spreadsheet can be opened to save the worksheet, or start data entry.

If you are using Excel 2007, then the Macro Settings in the Trust Center must be set to Enable all macros. To set the Macro Security do the following:

1. Make certain you have a blank worksheet open.
2. Click on the Microsoft Office Button in the upper left corner.
3. Click on Excel Options.
4. Click on Trust Center.
5. Click on Trust Center Settings.
6. Click on Macro Settings.
7. Click on Enable all macros.

Now the abstract spreadsheet can be opened to save the worksheet, or start data entry.

If you have an Excel software other than Excel 2010 or Excel 2007 and you need help enabling macros, please call our office for assistance.

DATA ENTRY

The following instructions will guide you through the data entry process. If you have questions at any time during this process, please contact the Auditor of State's Office.

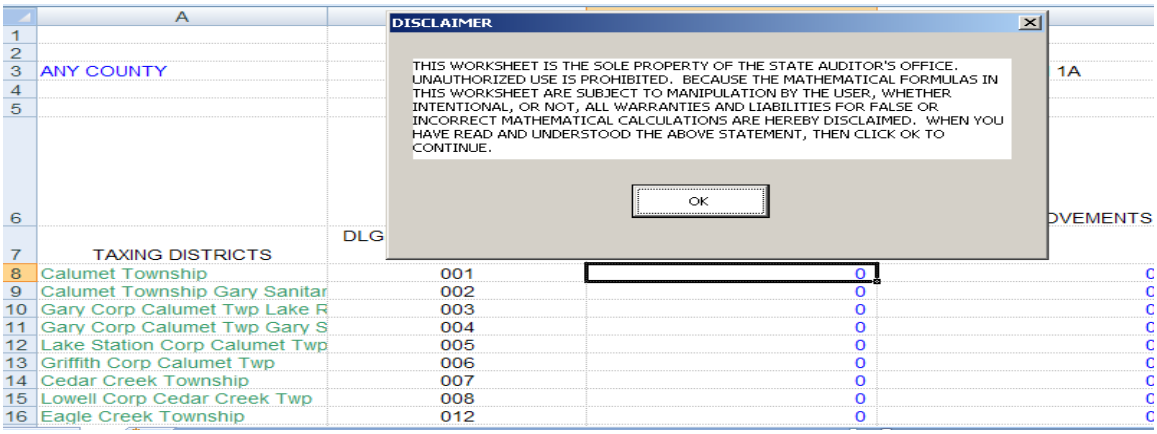
Abstract worksheets are preloaded with the county name, taxing district names, DLGF taxing district codes, fund titles, tax rates, local property tax credit rates, if applicable.

There are three main areas of data entry that need to be completed, Section 1, Section 5 and, if applicable, TIF data. These areas will be explained in detail.

To open the abstract worksheet you will select from the Excel menu bar "File", then from the drop down menu select "Open" and in the Open box you will locate where you have saved the worksheet. Once the worksheet file has been located, then hi-lite the worksheet file name and click open.

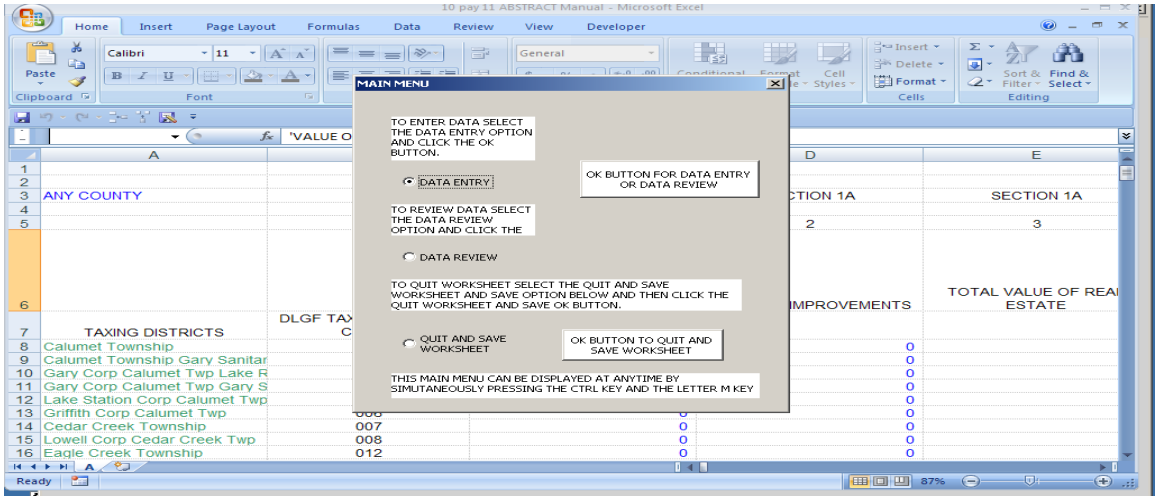
Once the worksheet has opened the following disclaimer form should appear. **If this disclaimer form does not appear, then the worksheet macros are not working**. You must close the worksheet without saving it. Please refer to "Setting MACRO Security" section of this manual. Once the macro security is set to enable all macros, then as the worksheet opens make sure the Enable Macros option is selected. If the disclaimer form does not appear, you will need to follow the instructions on the previous page to enable macros.

After the worksheet has been opened and the following disclaimer has appeared and after you have read and understood it, then click the OK button to continue.



After the OK button has been selected, the “Main Menu” will display. There are three options to the Main Menu.

To begin data entry, select the “DATA ENTRY” button and then click the “OK BUTTON FOR DATA ENTRY OR DATA REVIEW”.

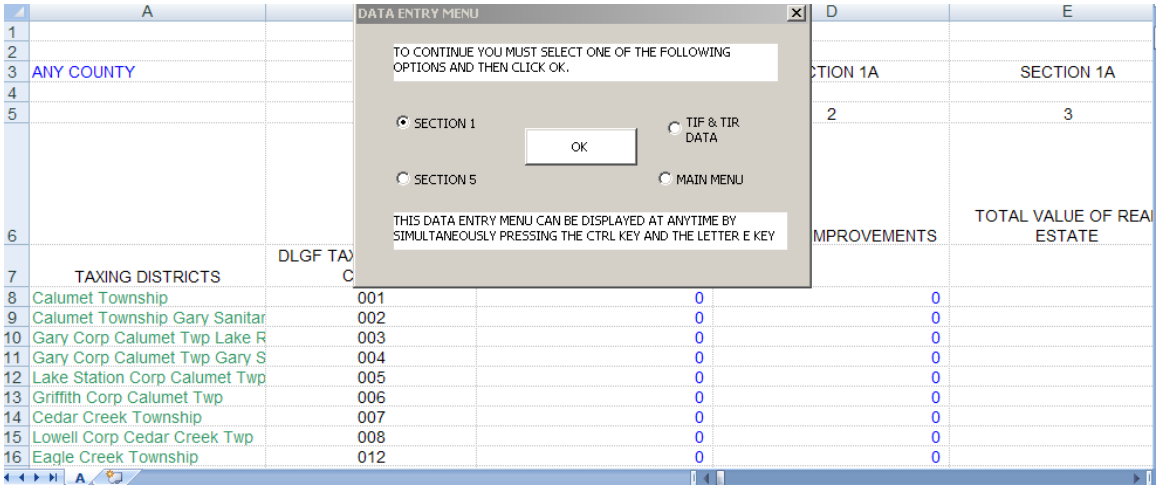


When OK has been selected the “Data Entry Menu” will display. If your county has TIF District(s), then the first data that you will need to enter will be the TIF Data. You will need to refer to PART II “TIF DATA ENTRY” of this manual to complete the TIF data.

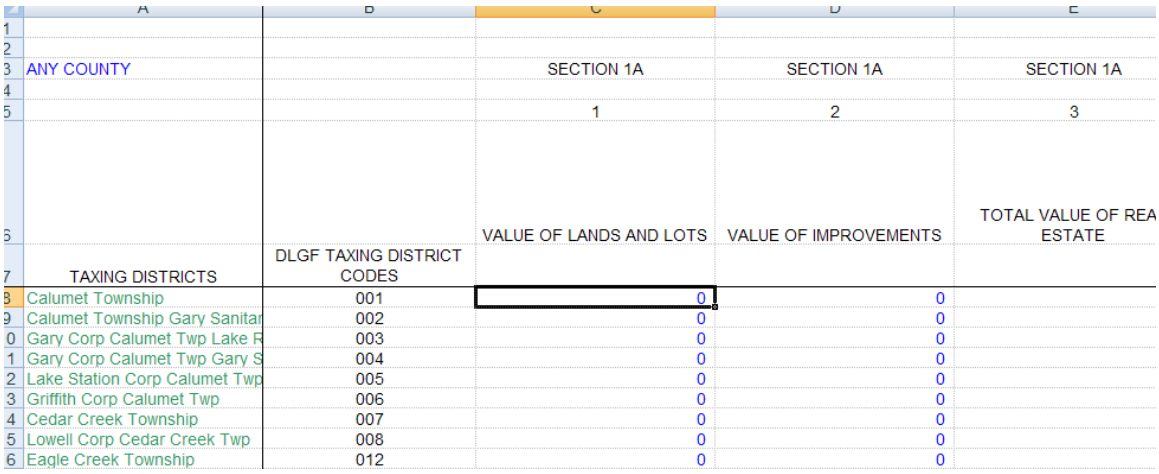
If your county does not have TIF District(s), please continue to the next page.

ENTERING VALUATIONS AND DEDUCTIONS IN SECTION 1

From the "DATA ENTRY MENU" select the SECTION 1 button and click the OK button.



After the OK button has been clicked, then you will be taken to Column 1 of Section 1A of the first taxing district line. Enter amounts in the value and deduction columns in Section 1A and 1B. **DO NOT ENTER** amounts in the total columns, the worksheet will automatically calculate the total columns.



Counties with TIF District(s) will have data in Column 17 in Section 1A and Column 28 of Section 1B in the TIF District(s) lines. Please refer to PART II "TIF DATA ENTRY" of this manual for instructions on data entry procedures.

In order for the Auditor of State's Office to verify the COIT (if applicable), CEDIT (if applicable), and LOIT (if applicable) Homestead Credit amounts entered in Section 5, Net Homestead Values **MUST** be entered in Column 32 of Section 1B.

The amount to enter in Column 32 "Total Net Homestead Value" is the net homestead real estate value eligible for COIT, CEDIT, and LOIT homestead credit.

ANY COUNTY	SECTION 1B	SECTION 1B
	32	33
	NET HOMESTEAD VALUE FOR COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
TAXING DISTRICTS		
Calumet Township	0	0
Calumet Township Gary Sanitar	0	0
Gary Corp Calumet Twp Lake R	0	0
Gary Corp Calumet Twp Gary S	0	0
Lake Station Corp Calumet Twp	0	0
Griffith Corp Calumet Twp	0	0
Cedar Creek Township	0	0
Lowell Corp Cedar Creek Twp	0	0
Eagle Creek Township	0	0

In order for the Auditor of State's Office to verify the CEDIT Residential Property Tax Credit (if applicable) and/or the LOIT Net Residential Property Tax Credit (if applicable), Net Residential Values for CEDIT and/or LOIT Residential Property Tax Credit **MUST** be entered in Column 33 of Section 1B.

ANY COUNTY	SECTION 1B	SECTION 1B
	32	33
	NET HOMESTEAD VALUE FOR COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
TAXING DISTRICTS		
Calumet Township	48,170,106	0
Calumet Township Gary Sanitar	257,290	0
Gary Corp Calumet Twp Lake R	7,060,440	0
Gary Corp Calumet Twp Gary S	320,861,657	0
Lake Station Corp Calumet Twp	0	0
Griffith Corp Calumet Twp	250,768,914	0
Cedar Creek Township	152,202,600	0
Lowell Corp Cedar Creek Twp	119,700,032	0
Eagle Creek Township	40,888,192	0

The amount to enter in Column 33 "Net Residential Value for CEDIT and/or LOIT Residential Property Tax Credit" is the net residential real estate value eligible for CEDIT residential property tax credit and/or the LOIT residential property tax credit.

ANY COUNTY	SECTION 1B	SECTION 1B
	32	33
TAXING DISTRICTS	NET HOMESTEAD VALUE FOR COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
Calumet Township	48,170,106	80,000,000
Calumet Township Gary Sanitar	257,290	350,000
Gary Corp Calumet Twp Lake R	7,060,440	15,000,000
Gary Corp Calumet Twp Gary S	320,861,657	525,000,000
Lake Station Corp Calumet Twp	0	0
Griffith Corp Calumet Twp	250,768,914	370,000,000
Cedar Creek Township	152,202,600	250,000,000
Lowell Corp Cedar Creek Twp	119,700,032	160,000,000
Eagle Creek Township	40,888,192	55,000,000
Hanover Township	0	0

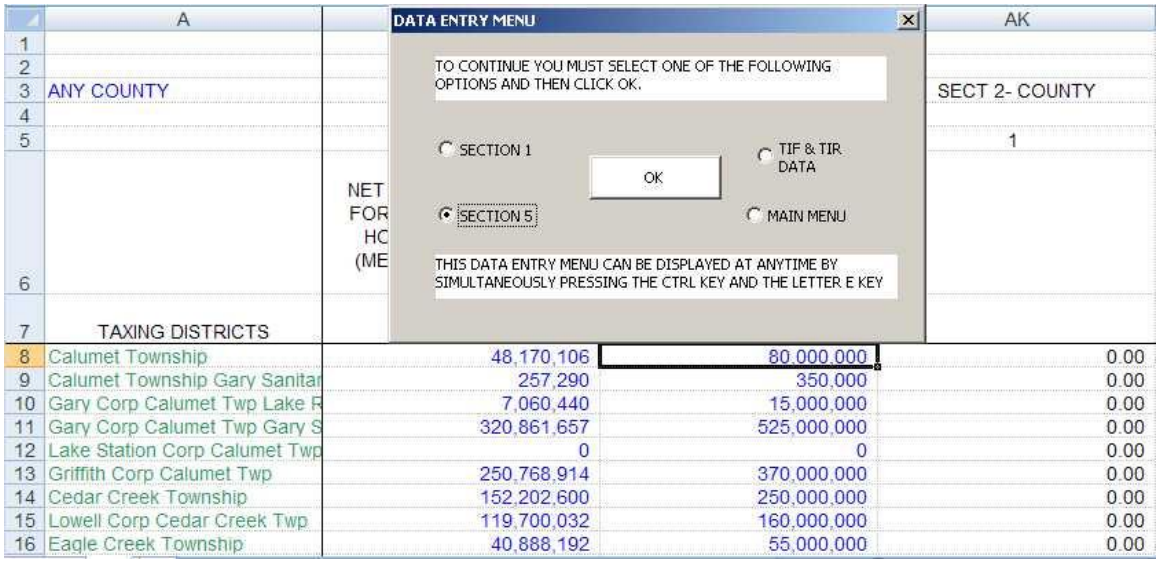
All values and deductions in Section 1A and 1B are to be entered as positive amounts.

After the Section 1A and 1B have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY" Menu.

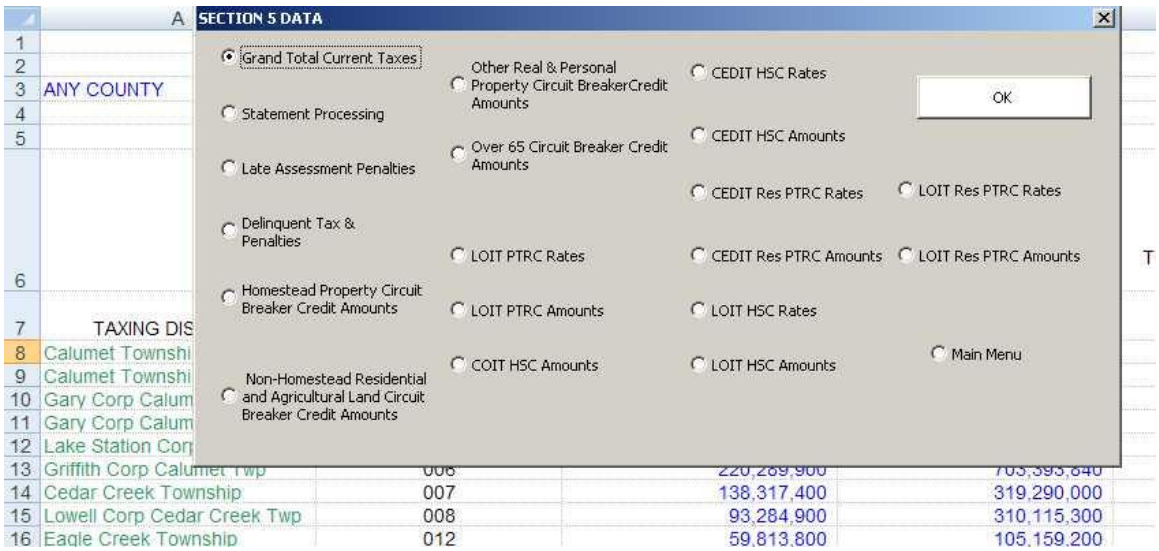
NOTE: Government owned parcels are <u>NOT</u> entered on the abstract. If a portion of a government owned parcel is leased, then only enter the taxable portion of the government owned parcel.

ENTERING SECTION 5 DATA

Select the SECTION 5 button on the “DATA ENTRY MENU” and click the OK button.



From the “Section 5 DATA” Menu select the Grand Total Current Taxes button and click the OK button.



After the Grand Total Current Taxes has been selected, then you will be taken to the cell where you begin to enter the Grand Total Current Taxes amount.

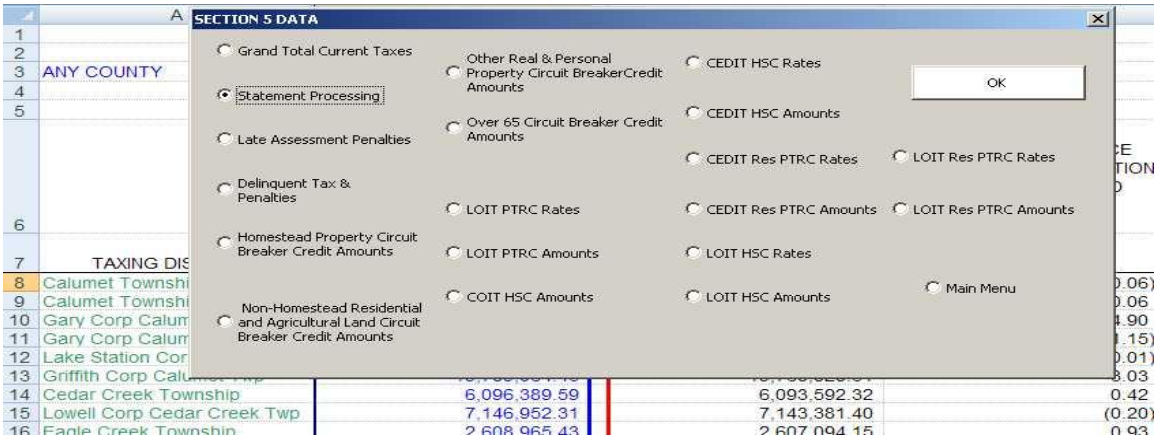
	A	GZ	HA	HE	H
1					
2					
3	ANY COUNTY	SECTION 5	INPUT AREA		REVIEW
4					
5		23	SEC 5 COL 6		SEC 5
6		TOTAL TAXES INCLUDING DEL, PENALTIES & INT	GRAND TOTAL CURRENT TAXES		CALCULATE PROPERTY TA
7	TAXING DISTRICTS				
8	Calumet Township	0.00	0.00		
9	Calumet Township Gary Sanitar	0.00	0.00		
10	Gary Corp Calumet Twp Lake R	0.00	0.00		
11	Gary Corp Calumet Twp Gary S	0.00	0.00		1
12	Lake Station Corp Calumet Twp	0.00	0.00		
13	Griffith Corp Calumet Twp	0.00	0.00		
14	Cedar Creek Township	0.00	0.00		
15	Lowell Corp Cedar Creek Twp	0.00	0.00		
16	Eagle Creek Township	0.00	0.00		

If your county has a TIF District(s), then the Grand Total Current Taxes amount must be separated between the Taxing District line and the TIF District line. In other words, the Grand Total Current Tax amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF Grand Total Current Tax amount. The TIF Grand Total Current Tax amount is entered on the TIF District line. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Grand Total Current Taxes.

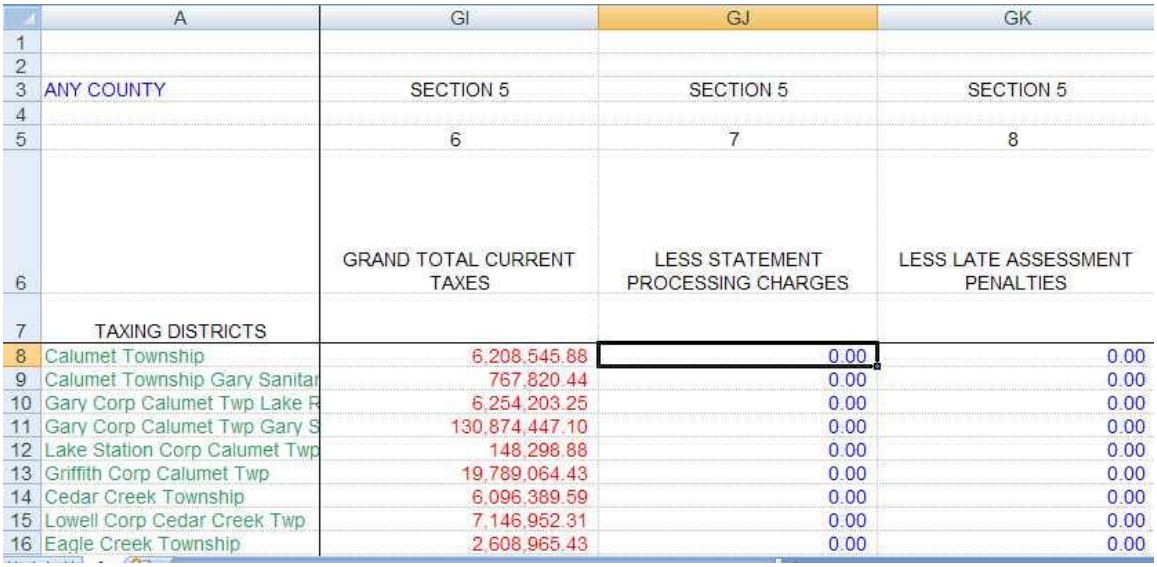
	A	HA	HE	HC	HD
1					
2					
3	ANY COUNTY	INPUT AREA		REVIEW AREA	REVIEW AREA
4					
5		SEC 5 COL 6		SEC 5 COL 6	
6		GRAND TOTAL CURRENT TAXES		CALCULATED CURRENT PROPERTY TAXES CHARGED	ROUNDING DIFFERENCE PROOF (COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS				
8	Calumet Township	6,208,545.88		6,205,158.82	(0.06)
9	Calumet Township Gary Sanitar	767,820.44		766,634.78	0.06
10	Gary Corp Calumet Twp Lake R	6,254,203.25		6,238,079.97	4.90
11	Gary Corp Calumet Twp Gary S	130,874,447.10		130,798,996.73	(1.15)
12	Lake Station Corp Calumet Twp	148,298.88		148,169.11	(0.01)
13	Griffith Corp Calumet Twp	19,789,064.43		19,768,828.31	3.03
14	Cedar Creek Township	6,096,389.59		6,093,592.32	0.42
15	Lowell Corp Cedar Creek Twp	7,146,952.31		7,143,381.40	(0.20)
16	Eagle Creek Township	2,608,965.43		2,607,094.15	0.93

After the Grand Total Current Taxes have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 is the Statement Processing Charges. From the “SECTION 5 DATA” menu select the Statement Processing button and click the OK button.



After the OK button has been clicked, then you will be taken to the cell where the Statement Processing Charges are entered. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Statement Processing Charges.

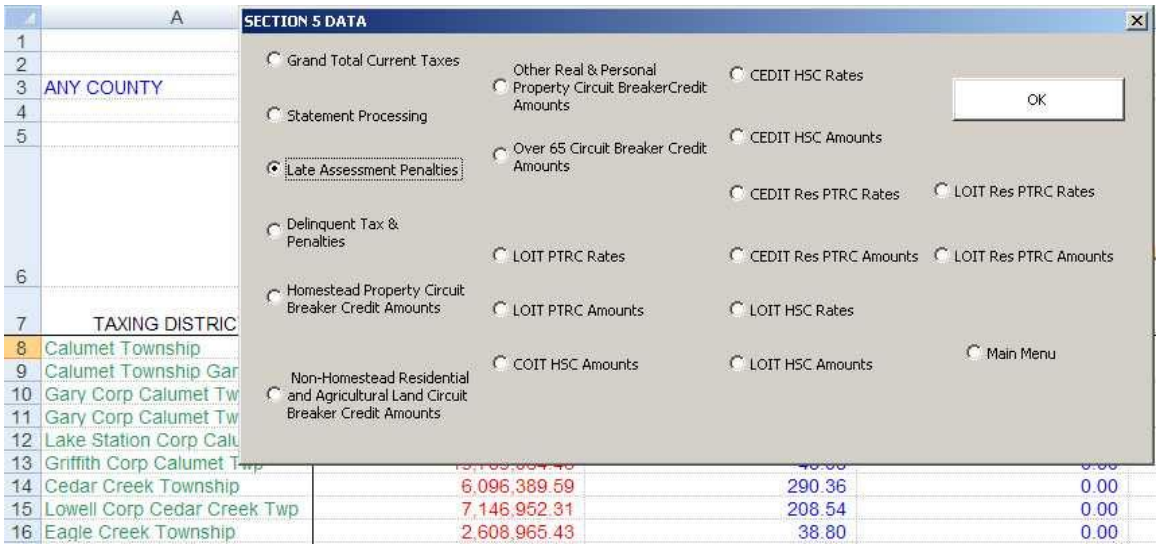


	A	GI	GJ	GK
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	SECTION 5
4				
5		6	7	8
6		GRAND TOTAL CURRENT TAXES	LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES
7	TAXING DISTRICTS			
8	Calumet Township	6,208,545.88	0.00	0.00
9	Calumet Township Gary Sanitar	767,820.44	0.00	0.00
10	Gary Corp Calumet Twp Lake R	6,254,203.25	0.00	0.00
11	Gary Corp Calumet Twp Gary S	130,874,447.10	0.00	0.00
12	Lake Station Corp Calumet Twp	148,298.88	0.00	0.00
13	Griffith Corp Calumet Twp	19,789,064.43	0.00	0.00
14	Cedar Creek Township	6,096,389.59	0.00	0.00
15	Lowell Corp Cedar Creek Twp	7,146,952.31	0.00	0.00
16	Eagle Creek Township	2,608,965.43	0.00	0.00

When the entry of the Statement Processing Charge has been completed, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

	A	GI	GJ	GK
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	SECTION 5
4				
5		6	7	8
6		GRAND TOTAL CURRENT TAXES	LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES
7	TAXING DISTRICTS			
8	Calumet Township	6,208,545.88	155.56	0.00
9	Calumet Township Gary Sanitar	767,820.44	1.82	0.00
10	Gary Corp Calumet Twp Lake R	6,254,203.25	0.78	0.00
11	Gary Corp Calumet Twp Gary S	130,874,447.10	151.78	0.00
12	Lake Station Corp Calumet Twp	148,298.88	0.00	0.00
13	Griffith Corp Calumet Twp	19,789,064.43	48.08	0.00
14	Cedar Creek Township	6,096,389.59	290.36	0.00
15	Lowell Corp Cedar Creek Twp	7,146,952.31	208.54	0.00
16	Eagle Creek Township	2,608,965.43	38.80	0.00

The next data item to be entered is the Late Assessment Penalties. From the “SECTION 5 DATA” menu select the Late Assessment Penalties button and click the OK button.



After the OK button has been clicked, then you will be taken to the cell where Late Assessment Penalties are entered. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Late Assessment Penalties.

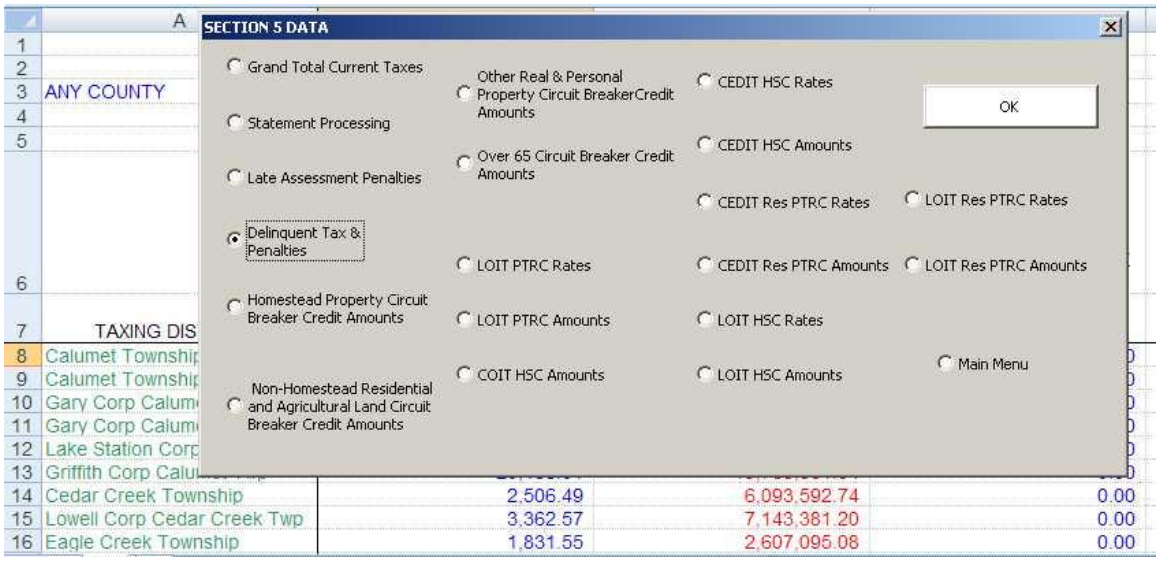
	A	GK	GL
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		8	9
6		LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
8	Calumet Township	0.00	6,208,390.32
9	Calumet Township Gary Sanitar	0.00	767,818.62
10	Gary Corp Calumet Twp Lake R	0.00	6,254,202.47
11	Gary Corp Calumet Twp Gary S	0.00	130,874,295.32
12	Lake Station Corp Calumet Twp	0.00	148,298.88
13	Griffith Corp Calumet Twp	0.00	19,789,016.35
14	Cedar Creek Township	0.00	6,096,099.23
15	Lowell Corp Cedar Creek Twp	0.00	7,146,743.77
16	Eagle Creek Township	0.00	2,608,926.63

When the entry of the Late Assessment Penalties have been completed, then simultaneously, press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A	GK	GL
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		8	9
6		LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
8	Calumet Township	3,231.56	6,205,158.76
9	Calumet Township Gary Sanitar	1,183.78	766,634.84
10	Gary Corp Calumet Twp Lake R	16,117.60	6,238,084.87
11	Gary Corp Calumet Twp Gary S	75,299.74	130,798,995.58
12	Lake Station Corp Calumet Twp	129.78	148,169.10
13	Griffith Corp Calumet Twp	20,185.01	19,768,831.34
14	Cedar Creek Township	2,506.49	6,093,592.74
15	Lowell Corp Cedar Creek Twp	3,362.57	7,143,381.20
16	Eagle Creek Township	1,831.55	2,607,095.08

To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select Section 5 button and click the OK button.

The next data item to be entered is the Delinquent Taxes and Penalties. From the "SECTION 5 DATA" menu select the Delinquent Tax & Penalty button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the Delinquent Taxes and Penalties. Delinquent Taxes and Penalties are entered in Columns 17, 18, 19, and 20 of Section 5. The cursor will be in the first taxing district of Section 5, Column 17. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Delinquent Taxes and Penalties.

	A	GS	GT	GU
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	SECTION 5
4				
5		16	17	18
6		NET CURRENT TAXES	DELINQUENT TAX	TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR
7	TAXING DISTRICTS			
8	Calumet Township	5,868,983.01	0.00	0.00
9	Calumet Township Gary Sanitar	632,134.31	0.00	0.00
10	Gary Corp Calumet Twp Lake R	4,637,845.29	0.00	0.00
11	Gary Corp Calumet Twp Gary S	84,035,811.06	0.00	0.00
12	Lake Station Corp Calumet Twp	133,909.92	0.00	0.00
13	Griffith Corp Calumet Twp	18,483,039.17	0.00	0.00
14	Cedar Creek Township	5,964,694.69	0.00	0.00
15	Lowell Corp Cedar Creek Twp	7,006,852.78	0.00	0.00
16	Eagle Creek Township	2,575,289.58	0.00	0.00

After all the Delinquent Taxes and Penalties have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A	GV	GW
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		19	20
6		PENALTY ADDED ON 2ND INSTALLMENT AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE	10% PENALTY ON PRIOR YEAR'S TAXES AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE
7	TAXING DISTRICTS		
8	Calumet Township	35,968.51	112,538.61
9	Calumet Township Gary Sanitar	871.06	953.85
10	Gary Corp Calumet Twp Lake R	68,151.75	431,032.53
11	Gary Corp Calumet Twp Gary S	1,176,223.41	5,573,185.25
12	Lake Station Corp Calumet Twp	583.97	3,126.23
13	Griffith Corp Calumet Twp	73,785.88	125,310.20
14	Cedar Creek Township	18,724.49	18,621.01
15	Lowell Corp Cedar Creek Twp	20,812.96	18,549.85
16	Eagle Creek Township	8,769.22	8,297.71

To continue with Section 5 data entry, then select from the “DATA ENTRY MENU” the Section 5 button and click the OK button.

The next data item that needs to be entered, if applicable, is the Homestead Property Circuit Breaker Credit Amounts. The Homestead Property Circuit Breaker Credit amounts are entered in Section 5, Column 2. From the “SECTION 5 DATA” menu select the Homestead Property Circuit Breaker Credit Amounts button and click the OK button.

After clicking the OK button you will be taken to the cell where you begin to enter the Homestead Property Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 2. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Homestead Property Circuit Breaker Credit Amounts.

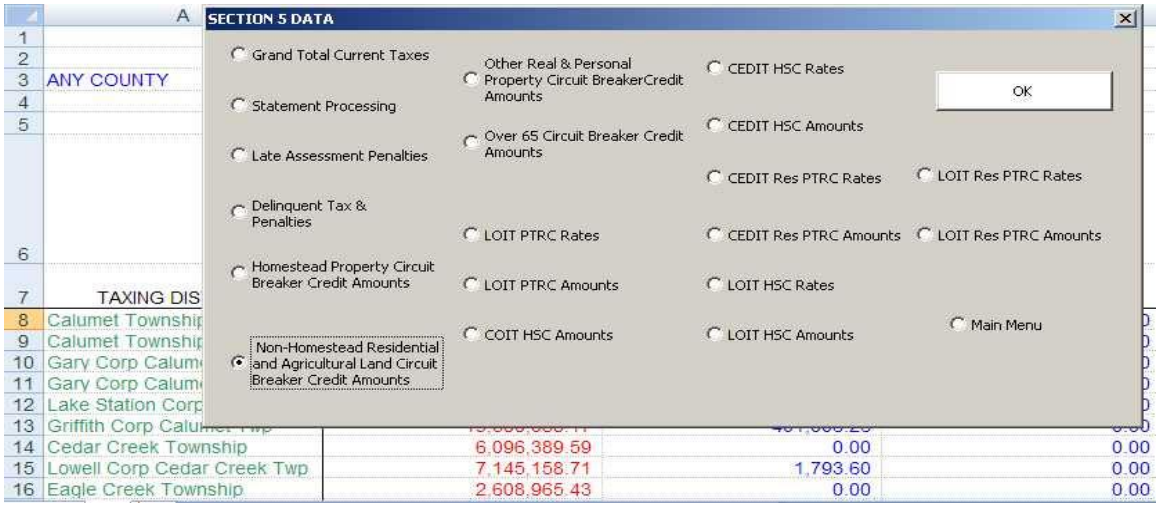
	A	GD	GE
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		1	2
6		SECTIONS 2 THROUGH 4 TOTAL PLUS ALLOC. AREA PTRC REIMB. PERS. PROP.	HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	6,208,545.88	0.00
9	Calumet Township Gary Sanitar	767,820.44	0.00
10	Gary Corp Calumet Twp Lake R	6,254,203.25	0.00
11	Gary Corp Calumet Twp Gary S	130,874,447.10	0.00
12	Lake Station Corp Calumet Twp	148,298.88	0.00
13	Griffith Corp Calumet Twp	19,789,064.43	0.00
14	Cedar Creek Township	6,096,389.59	0.00
15	Lowell Corp Cedar Creek Twp	7,146,952.31	0.00
16	Eagle Creek Township	2,608,965.43	0.00

After all the Homestead Property Circuit Breaker Credit amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

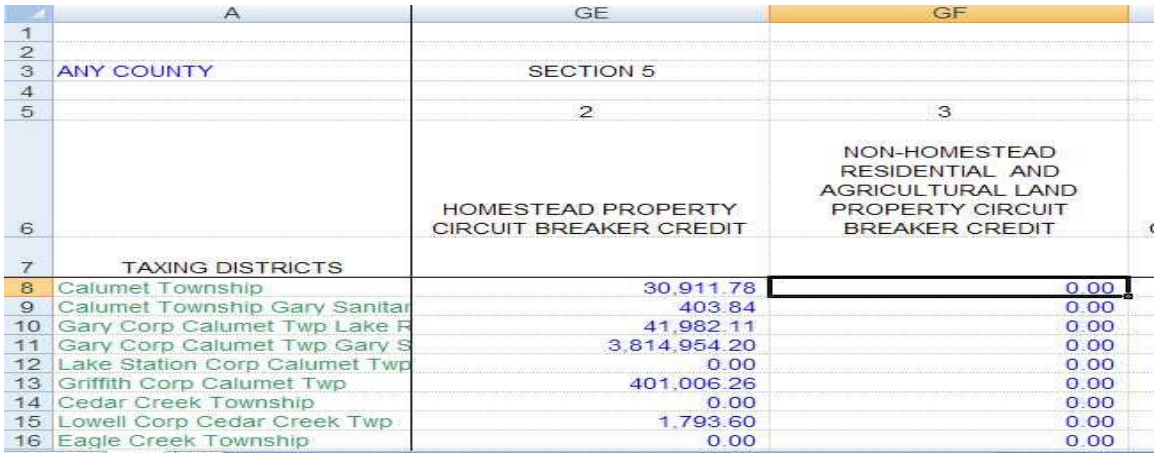
	A	GD	GE
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		1	2
6		SECTIONS 2 THROUGH 4 TOTAL PLUS ALLOC. AREA PTRC REIMB. PERS. PROP.	HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	6,177,634.10	30,911.78
9	Calumet Township Gary Sanitar	767,416.60	403.84
10	Gary Corp Calumet Twp Lake R	6,212,221.14	41,982.11
11	Gary Corp Calumet Twp Gary S	127,059,492.90	3,814,954.20
12	Lake Station Corp Calumet Twp	148,298.88	0.00
13	Griffith Corp Calumet Twp	19,388,058.17	401,006.26
14	Cedar Creek Township	6,096,389.59	0.00
15	Lowell Corp Cedar Creek Twp	7,145,158.71	1,793.60
16	Eagle Creek Township	2,608,965.43	0.00

To continue with Section 5 data entry, then select from the "DATA ENTRY MENU" the Section 5 button and click the OK button.

The next data item that needs to be entered, if applicable, is the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit Amounts. The Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts are entered in Section 5, Column 3. From the "SECTION 5 DATA" menu select the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 3. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit Amounts.



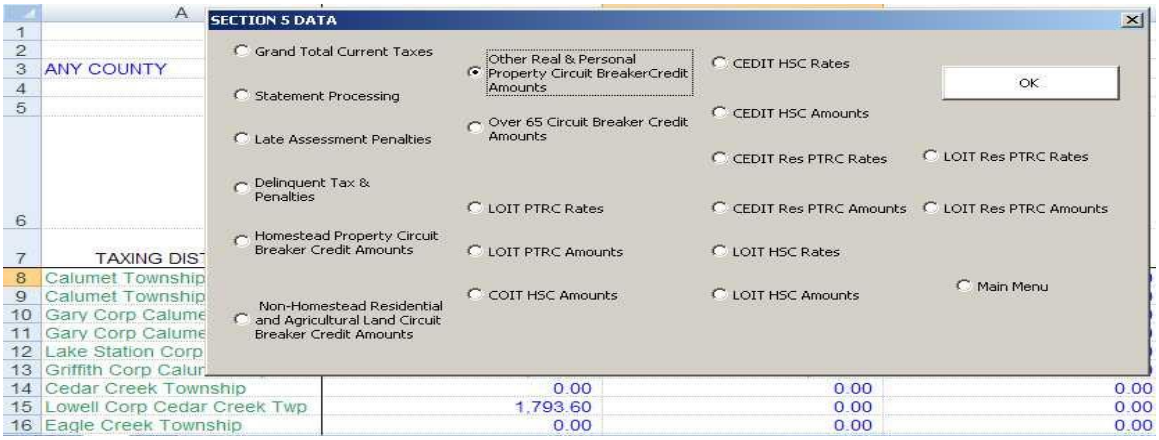
	A	GE	GF
1			
2			
3	ANY COUNTY	SECTION 5	
4			
5		2	3
6		HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	30,911.78	0.00
9	Calumet Township Gary Sanitar	403.84	0.00
10	Gary Corp Calumet Twp Lake R	41,982.11	0.00
11	Gary Corp Calumet Twp Gary S	3,814,954.20	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	401,006.26	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	1,793.60	0.00
16	Eagle Creek Township	0.00	0.00

After all the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A	GE	GF
1			
2			
3	ANY COUNTY	SECTION 5	
4			
5		2	3
6		HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	30,911.78	232,744.12
9	Calumet Township Gary Sanitar	403.84	134,842.34
10	Gary Corp Calumet Twp Lake R	41,982.11	446,477.35
11	Gary Corp Calumet Twp Gary S	3,814,954.20	20,610,727.56
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	401,006.26	534,269.22
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	1,793.60	0.00
16	Eagle Creek Township	0.00	0.00

To continue with Section 5 data entry, then select from the “DATA ENTRY MENU” the Section 5 button and click the OK button.

The next data item that needs to be entered, if applicable, is the Other Real and Personal Property Circuit Breaker Credit Amounts. The Other Real and Personal Property Circuit Breaker Credit amounts are entered in Section 5, Column 4. From the “SECTION 5 DATA” menu select the Other Real and Personal Property Circuit Breaker Credit Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the Other Real and Personal Property Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 4. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Other Real and Personal Property Circuit Breaker Credit Amounts.

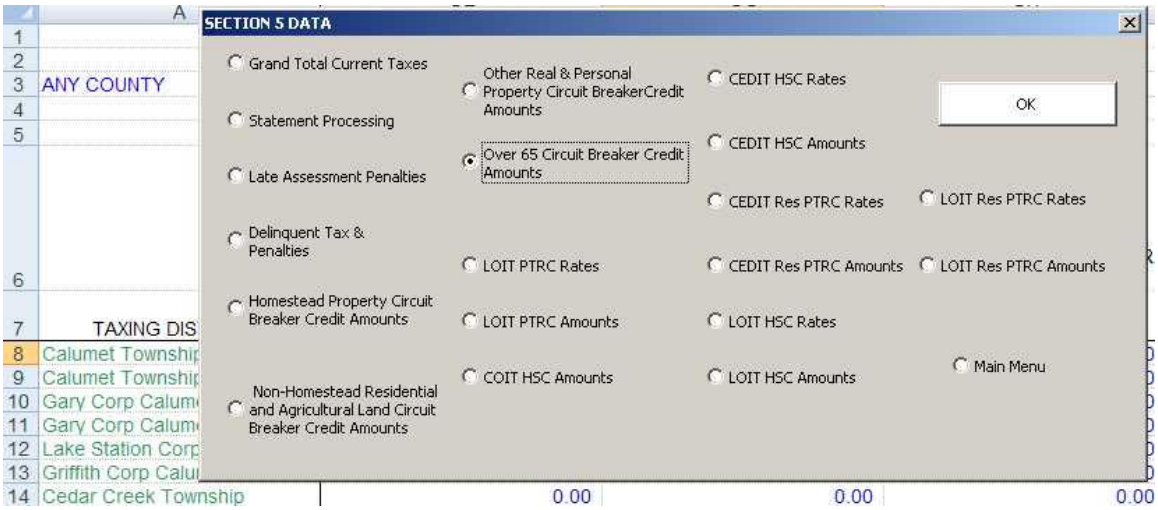
	A	GF	GG
1			
2			
3	ANY COUNTY		
4			
5		3	4
6		NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	232,744.12	0.00
9	Calumet Township Gary Sanitar	134,842.34	0.00
10	Gary Corp Calumet Twp Lake R	446,477.35	0.00
11	Gary Corp Calumet Twp Gary S	20,610,727.56	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	534,269.22	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

After all the Other Real and Personal Property Circuit Breaker Credit amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

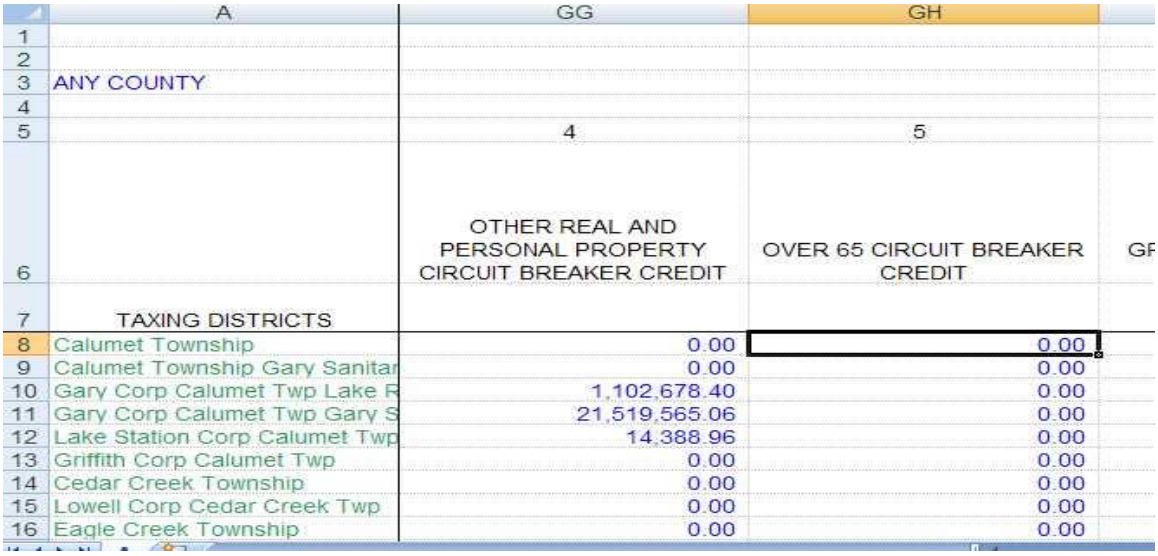
	A	GF	GG
1			
2			
3	ANY COUNTY		
4			
5		3	4
6		NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	232,744.12	0.00
9	Calumet Township Gary Sanitar	134,842.34	0.00
10	Gary Corp Calumet Twp Lake R	446,477.35	1,102,678.40
11	Gary Corp Calumet Twp Gary S	20,610,727.56	21,519,565.06
12	Lake Station Corp Calumet Twp	0.00	14,388.96
13	Griffith Corp Calumet Twp	534,269.22	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

To continue with Section 5 data entry, then select from the “DATA ENTRY MENU” the Section 5 button and click the OK button.

The next data item that needs to be entered, if applicable, is the Over 65 Circuit Breaker Amounts. The Over 65 Circuit Breaker Credit amounts are entered in Section 5, Column 5. From the “SECTION 5 DATA” menu select the Over 65 Circuit Breaker Credit Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the Over 65 Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 5. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Over 65 Circuit Breaker Credit Amounts.



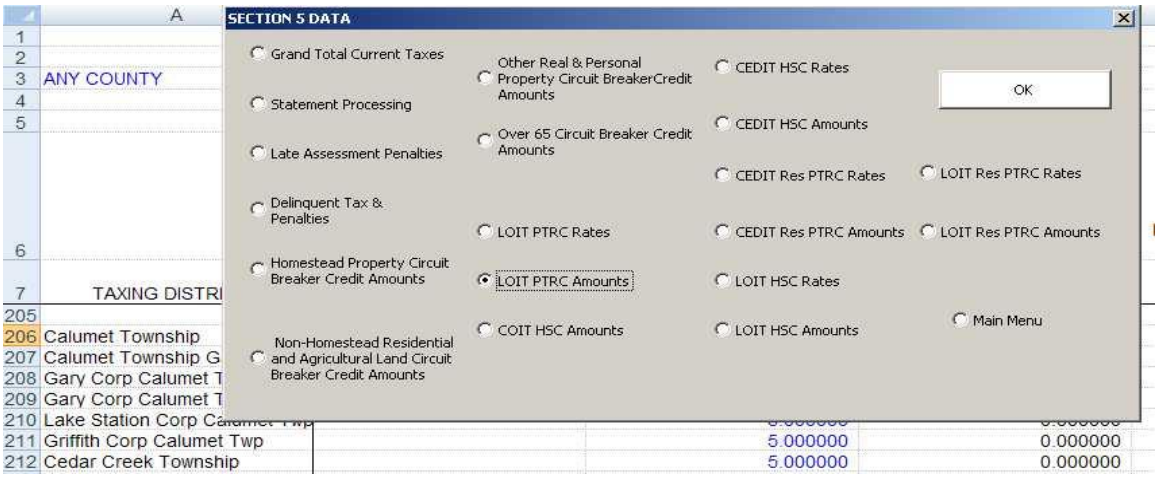
	A	GG	GH
1			
2			
3	ANY COUNTY		
4			
5		4	5
6		OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitar	0.00	0.00
10	Gary Corp Calumet Twp Lake R	1,102,678.40	0.00
11	Gary Corp Calumet Twp Gary S	21,519,565.06	0.00
12	Lake Station Corp Calumet Twp	14,388.96	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

After all the Over 65 Circuit Breaker Credit amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

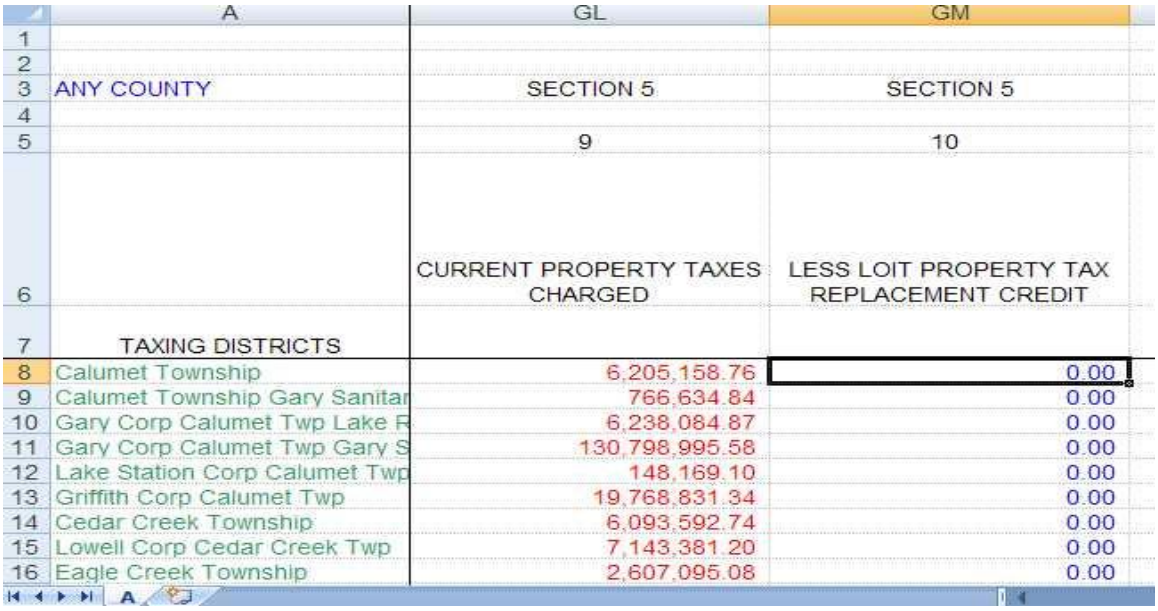
	A	GG	GH
1			
2			
3	ANY COUNTY		
4			
5		4	5
6		OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	923.82
9	Calumet Township Gary Sanitar	0.00	0.00
10	Gary Corp Calumet Twp Lake R	1,102,678.40	4,219.03
11	Gary Corp Calumet Twp Gary S	21,519,565.06	31,268.08
12	Lake Station Corp Calumet Twp	14,388.96	0.00
13	Griffith Corp Calumet Twp	0.00	7,891.60
14	Cedar Creek Township	0.00	163.10
15	Lowell Corp Cedar Creek Twp	0.00	2,772.86
16	Eagle Creek Township	0.00	9.60

Note: All local property tax credit rates for the taxing districts are pre-loaded into the worksheet for you. However, if you have a TIF District(s) where the taxpayers in the TIF District(s) receive local property tax credits, then the local property tax credit rate(s) must be entered on the TIF District line. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF local property tax credit rates.

The next data item that needs to be entered, if applicable, is the LOIT PTRC amounts. The LOIT PTRC amounts are entered in Section 5, Column 10. From the "SECTION 5 DATA" menu select the LOIT PTRC Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the LOIT PTRC amounts. The cursor will be in the first taxing district of Section 5, Column 10. The amount entered will be the LOIT property tax replacement credit that is from the LOIT PTRC rate.



	A	GL	GM
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		9	10
6		CURRENT PROPERTY TAXES CHARGED	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	6,205,158.76	0.00
9	Calumet Township Gary Sanitar	766,634.84	0.00
10	Gary Corp Calumet Twp Lake R	6,238,084.87	0.00
11	Gary Corp Calumet Twp Gary S	130,798,995.58	0.00
12	Lake Station Corp Calumet Twp	148,169.10	0.00
13	Griffith Corp Calumet Twp	19,768,831.34	0.00
14	Cedar Creek Township	6,093,592.74	0.00
15	Lowell Corp Cedar Creek Twp	7,143,381.20	0.00
16	Eagle Creek Township	2,607,095.08	0.00

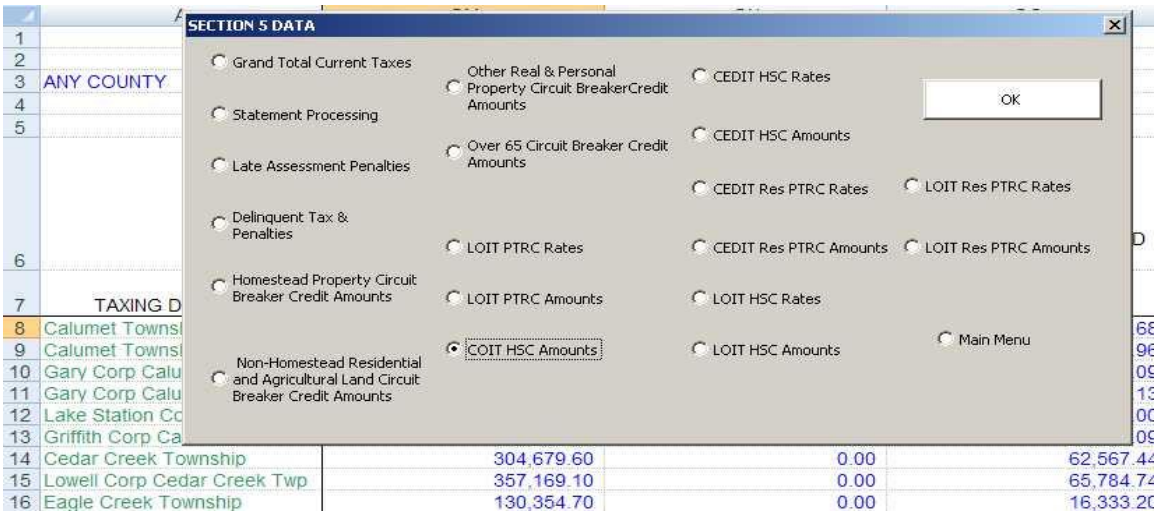
If you have a TIF District(s) where the taxpayers in the TIF District(s) receive LOIT PTRC on increment taxes, then the LOIT PTRC amount must be separated between the Taxing District line and the TIF District line. In other words the LOIT PTRC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF LOIT PTRC amount.

Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF LOIT.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	310,257.97	0.00
9	Calumet Township Gary Sanitar	38,331.72	0.00
10	Gary Corp Calumet Twp Lake R	311,903.99	0.00
11	Gary Corp Calumet Twp Gary S	6,539,949.88	0.00
12	Lake Station Corp Calumet Twp	7,408.45	0.00
13	Griffith Corp Calumet Twp	988,441.44	0.00
14	Cedar Creek Township	304,679.60	0.00
15	Lowell Corp Cedar Creek Twp	357,169.10	0.00
16	Eagle Creek Township	130,354.70	0.00

After the LOIT PTRC amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

If applicable the next data item that needs to be entered is the COIT HSC Amounts. COIT HSC amount is applicable for those counties that have added homestead credits funded by County Option Income Taxes. From the "SECTION 5 DATA" menu select the COIT HSC Amounts button and click the OK button. COIT HSC is entered in Column 11 of Section 5.



After clicking the OK button you will be taken to the cell where the COIT HSC amounts are to be entered. COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

	A	GM	GN	GO
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	SECTION 5
4				
5		10	11	12
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
8	Calumet Township	310,257.97	0.00	0.00
9	Calumet Township Gary Sanitar	38,331.72	0.00	0.00
10	Gary Corp Calumet Twp Lake R	311,903.99	0.00	0.00
11	Gary Corp Calumet Twp Gary S	6,539,949.88	0.00	0.00
12	Lake Station Corp Calumet Twp	7,408.45	0.00	0.00
13	Griffith Corp Calumet Twp	988,441.44	0.00	0.00
14	Cedar Creek Township	304,679.60	0.00	0.00
15	Lowell Corp Cedar Creek Twp	357,169.10	0.00	0.00
16	Eagle Creek Township	130,354.70	0.00	0.00

If you have a TIF District(s) where the taxpayers receive COIT Homestead Credit on increment taxes, then the COIT Homestead Credit amount must be separated between the Taxing District line and the TIF District line. The COIT Homestead Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF COIT Homestead Credit amount.

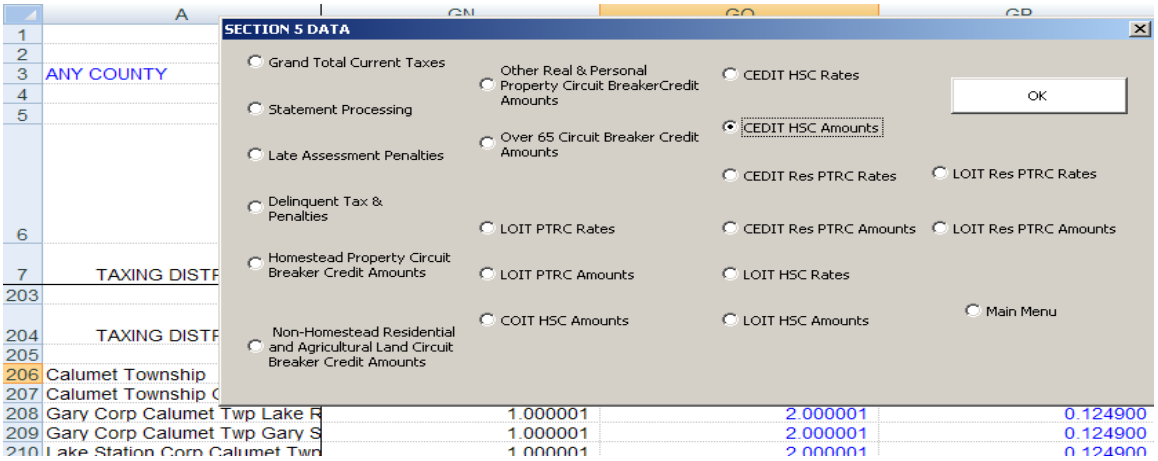
Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF COIT Homestead Credit.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	310,257.97	17,812.34
9	Calumet Township Gary Sanitar	38,331.72	106.48
10	Gary Corp Calumet Twp Lake R	311,903.99	4,842.54
11	Gary Corp Calumet Twp Gary S	6,539,949.88	205,130.07
12	Lake Station Corp Calumet Twp	7,408.45	0.00
13	Griffith Corp Calumet Twp	988,441.44	87,255.04
14	Cedar Creek Township	304,679.60	31,283.72
15	Lowell Corp Cedar Creek Twp	357,169.10	32,892.37
16	Eagle Creek Township	130,354.70	8,166.60

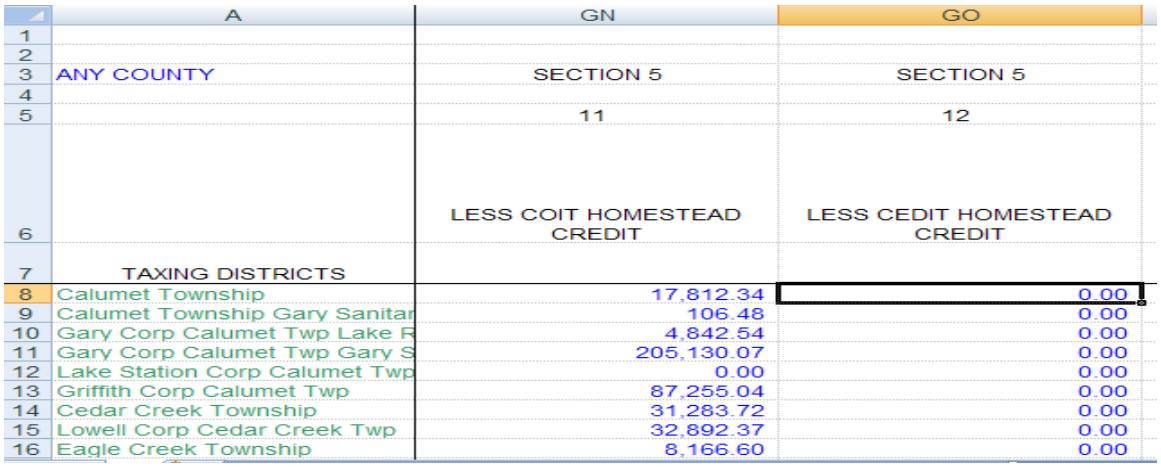
After the COIT Homestead Credit amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

If applicable, the next data items that need to be entered are the CEDIT HSC Amounts. CEDIT HSC amount is applicable for those counties that have added homestead credits funded by County Economic Development Income Taxes. From the "SECTION 5 DATA" menu select the CEDIT HSC Amounts button and click the OK button. CEDIT HSC is entered in Column 12 of Section 5.



After the CEDIT HSC Amounts has been selected, you will be taken to the cell where you begin to enter the CEDIT Homestead Credit amounts. COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.



	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	17,812.34	0.00
9	Calumet Township Gary Sanitar	106.48	0.00
10	Gary Corp Calumet Twp Lake R	4,842.54	0.00
11	Gary Corp Calumet Twp Gary S	205,130.07	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	87,255.04	0.00
14	Cedar Creek Township	31,283.72	0.00
15	Lowell Corp Cedar Creek Twp	32,892.37	0.00
16	Eagle Creek Township	8,166.60	0.00

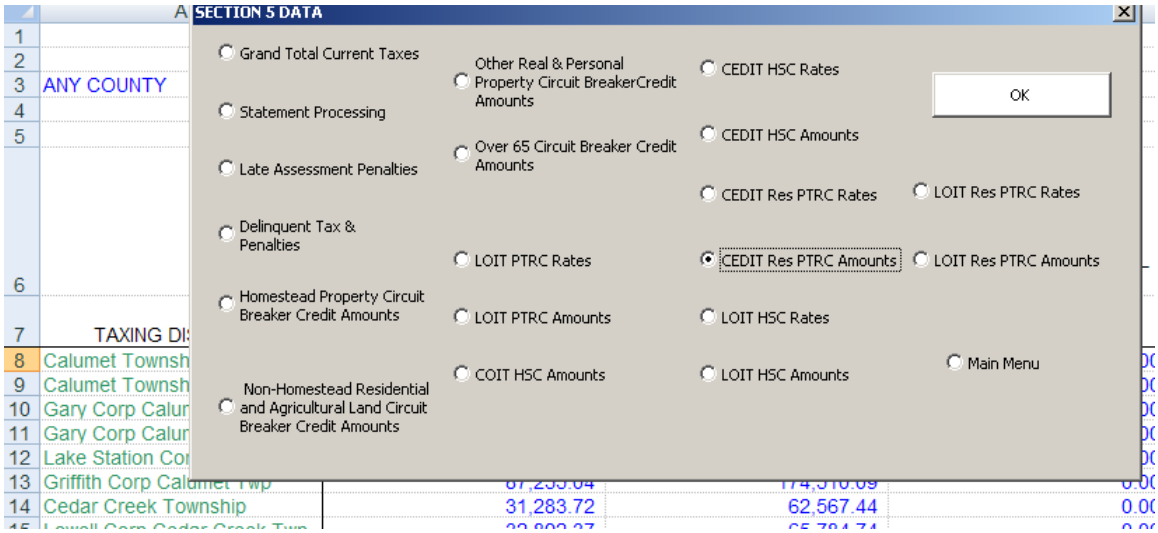
If you have a TIF District(s) where the taxpayers receive CEDIT HSC on increment taxes, then the CEDIT HSC amount must be separated between the Taxing District line and the TIF District line. The CEDIT HSC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF CEDIT HSC amount.

Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF CEDIT HSC.

	A	GN	GO	
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	
4				
5		11	12	
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT	LESS PRO
7	TAXING DISTRICTS			
8	Calumet Township	17,812.34	35,624.68	
9	Calumet Township Gary Sanitar	106.48	212.96	
10	Gary Corp Calumet Twp Lake R	4,842.54	9,685.09	
11	Gary Corp Calumet Twp Gary S	205,130.07	410,260.13	
12	Lake Station Corp Calumet Twp	0.00	0.00	
13	Griffith Corp Calumet Twp	87,255.04	174,510.09	
14	Cedar Creek Township	31,283.72	62,567.44	
15	Lowell Corp Cedar Creek Twp	32,892.37	65,784.74	
16	Eagle Creek Township	8,166.60	16,333.20	

After the CEDIT HSC amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the CEDIT Residential Property Tax Replacement Credit Amounts. CEDIT Residential Property Tax Replacement Credit amount is applicable for those counties that have adopted the CEDIT Residential Property Tax Replacement Credit. Select the CEDIT Residential Property Tax Replacement Credit Amounts button and click the OK button. The CEDIT Residential Property Tax Replacement Credit is entered in Column 13 of Section 5.



After the CEDIT Res PTRC Amounts has been selected, you will be taken to the cell where you begin to enter the CEDIT Res PTRC amounts.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CEDIT HOMESTEAD CREDIT	LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	35,624.68	0.00
9	Calumet Township Gary Sanitar	212.96	0.00
10	Gary Corp Calumet Twp Lake R	9,685.09	0.00
11	Gary Corp Calumet Twp Gary S	410,260.13	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	174,510.09	0.00
14	Cedar Creek Township	62,567.44	0.00
15	Lowell Corp Cedar Creek Twp	65,784.74	0.00
16	Eagle Creek Township	16,333.20	0.00

If you have a TIF District(s) where the taxpayers receive CEDIT Residential Property Tax Replacement Credit on increment taxes, then the CEDIT Residential Property Tax Replacement Credit amount must be separated between the Taxing District line and the TIF District line. The CEDIT Residential Property Tax Replacement Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF CEDIT Residential Property Tax Replacement Credit amount.

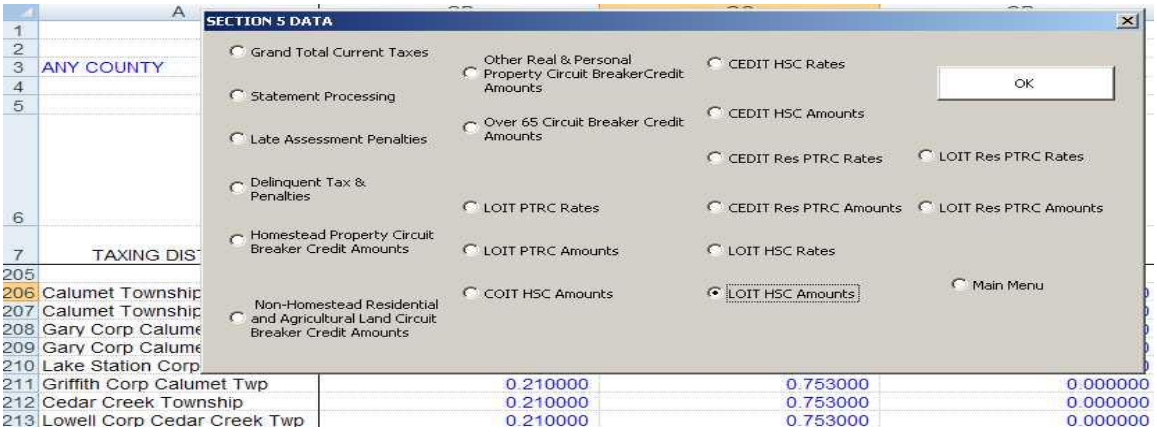
Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF CEDIT Residential Property Tax Replacement Credit.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CEDIT HOMESTEAD CREDIT	LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	35,624.68	3,695.59
9	Calumet Township Gary Sanitar	212.96	18.36
10	Gary Corp Calumet Twp Lake R	9,685.09	1,284.00
11	Gary Corp Calumet Twp Gary S	410,260.13	41,923.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	174,510.09	16,079.00
14	Cedar Creek Township	62,567.44	6,419.00
15	Lowell Corp Cedar Creek Twp	65,784.74	5,493.00
16	Eagle Creek Township	16,333.20	1,372.00

After the CEDIT Residential Property Tax Replacement Credit amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the LOIT Homestead Credit amount. From the “SECTION 5 DATA” menu select the LOIT HSC Amounts button and click the OK button.

After clicking the OK button you will be taken to the cell where the LOIT HSC Amounts are to be entered. The LOIT HSC is entered in column 14 of Section 5.



After the LOIT Homestead Credit Amounts has been selected, you will be taken to the cell where you begin to enter the LOIT Homestead Credit amounts. COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	3,695.59	0.00
9	Calumet Township Gary Sanitar	18.36	0.00
10	Gary Corp Calumet Twp Lake R	1,284.00	0.00
11	Gary Corp Calumet Twp Gary S	41,923.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	16,079.00	0.00
14	Cedar Creek Township	6,419.00	0.00
15	Lowell Corp Cedar Creek Twp	5,493.00	0.00
16	Eagle Creek Township	1,372.00	0.00

If you have a TIF District(s) where the taxpayers receive LOIT HSC on increment taxes, then the LOIT HSC amount must be separated between the Taxing District line and the TIF District line. The LOIT HSC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF LOIT HSC amount.

Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF LOIT HSC Amounts.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	3,695.59	13,412.69
9	Calumet Township Gary Sanitar	18.36	80.18
10	Gary Corp Calumet Twp Lake R	1,284.00	3,646.44
11	Gary Corp Calumet Twp Gary S	41,923.00	154,462.94
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	16,079.00	65,703.05
14	Cedar Creek Township	6,419.00	23,556.64
15	Lowell Corp Cedar Creek Twp	5,493.00	24,767.96
16	Eagle Creek Township	1,372.00	6,149.45

After the LOIT HSC amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the LOIT Residential PTRC amount. From the "SECTION 5 DATA" menu select the LOIT Res PTRC Amounts button and click the OK button.

After clicking the OK button you will be taken to the cell where the LOIT Res PTRC Amounts are to be entered. LOIT Res PTRC is entered in Column 15 of Section 5.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	13,412.69	0.00
9	Calumet Township Gary Sanitar	80.18	0.00
10	Gary Corp Calumet Twp Lake R	3,646.44	0.00
11	Gary Corp Calumet Twp Gary S	154,462.94	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	65,703.05	0.00
14	Cedar Creek Township	23,556.64	0.00
15	Lowell Corp Cedar Creek Twp	24,767.96	0.00
16	Eagle Creek Township	6,149.45	0.00

If you have a TIF District(s) where the taxpayers receive LOIT Residential Property Tax Credit on increment taxes, then the LOIT Residential PTRC amount must be separated between the Taxing District line and the TIF District line. The LOIT Residential PTRC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF LOIT Residential PTRC amount.

Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF LOIT Residential PTRC Amounts.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	13,412.69	4,437.85
9	Calumet Township Gary Sanitar	80.18	21.97
10	Gary Corp Calumet Twp Lake R	3,646.44	1,543.00
11	Gary Corp Calumet Twp Gary S	154,462.94	50,345.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	65,703.05	19,311.00
14	Cedar Creek Township	23,556.64	7,705.00
15	Lowell Corp Cedar Creek Twp	24,767.96	6,595.00
16	Eagle Creek Township	6,149.45	1,645.00

This concludes data entry for Section 5. To return to the Main Menu simultaneously press the CTRL “E” key. Then click on “Main Menu” and click “OK”.

PART II

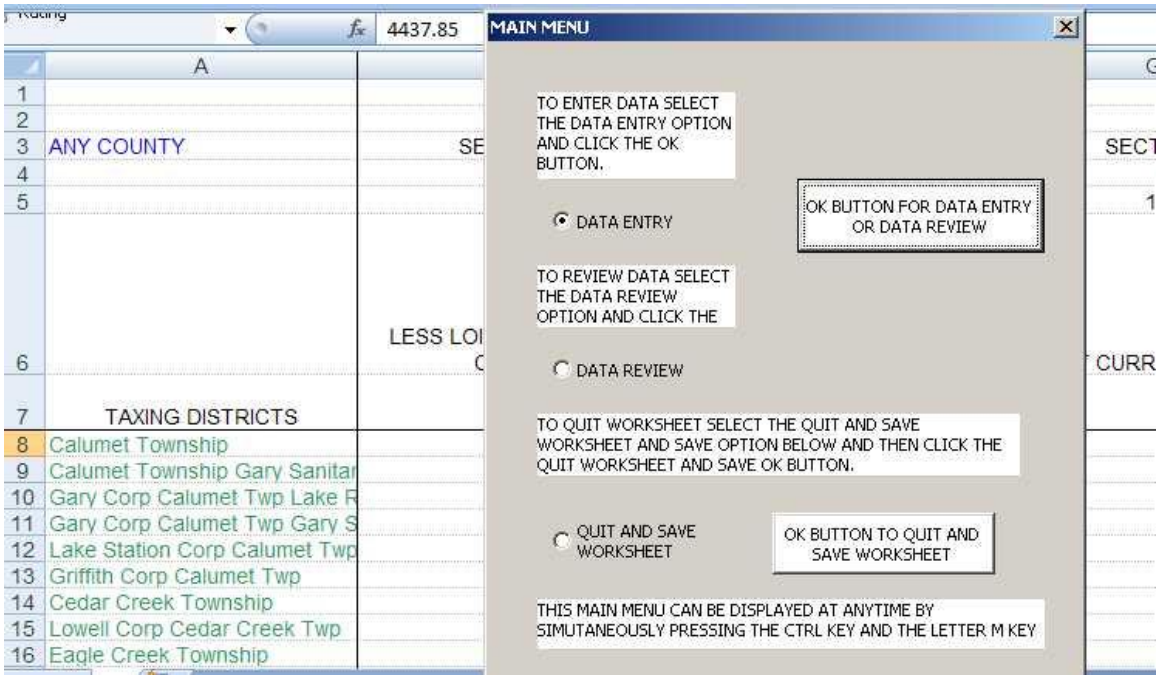
TIF

Tax Increment Financing

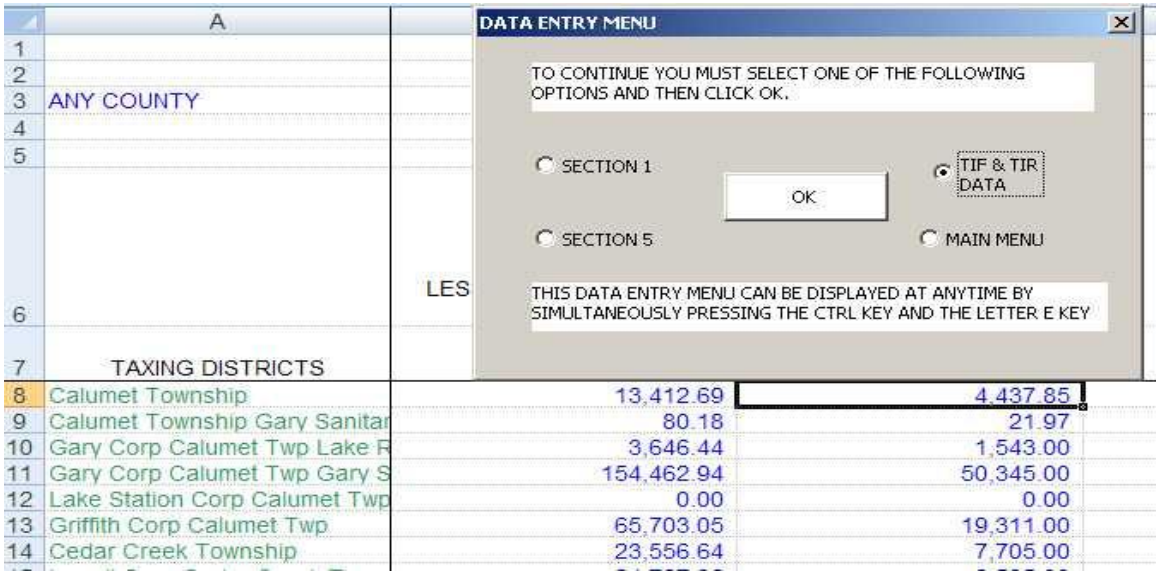
DATA ENTRY

TIF DATA ENTRY

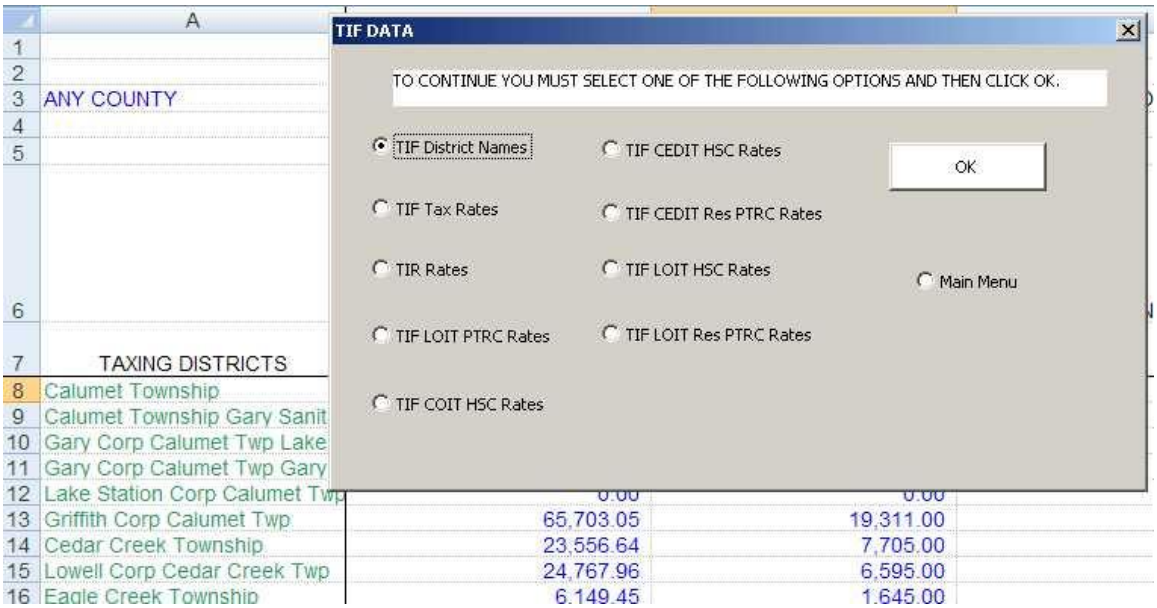
To begin data entry, select the “Data Entry” button and then click the “OK BUTTON FOR DATA ENTRY OR DATA REVIEW”.



When OK has been selected the “DATA ENTRY MENU” will display. From the Data Entry Menu you will need to select the TIF & TIR Data button and then click the OK button.



After you have selected the TIF & TIR DATA button and clicked the OK button, you will be taken to the 'TIF DATA" menu. The first TIF Data item that must be entered is the TIF District Name(s). From the "TIF DATA" menu select TIF District Names button and click the OK button.



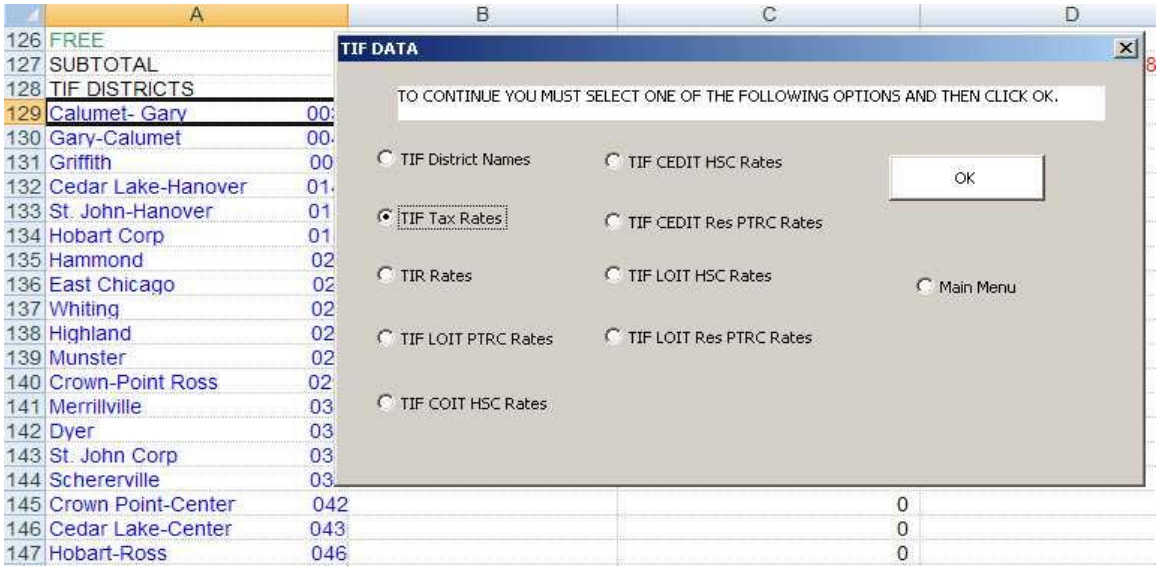
After clicking the OK button you will be taken to the first cell of the TIF Districts.

Type in the name of the first TIF District including the DLGF taxing district code, then arrow down to the next cell and type in the name of the second TIF District including the DLGF taxing district code. Continue this process until all TIF District Names have been entered.

126	FREE		0
127	SUBTOTAL		$7,749,353,303
128	TIF DISTRICTS		
129	Calumet- Gary	003	0
130	Gary-Calumet	004	0
131	Griffith	006	0
132	Cedar Lake-Hanover	014	0
133	St. John-Hanover	015	0
134	Hobart Corp	018	0
135	Hammond	023	0
136	East Chicago	024	0
137	Whiting	025	0
138	Highland	026	0
139	Munster	027	0
140	Crown-Point Ross	029	0
141	Merrillville	030	0
142	Dyer	034	0
143	St. John Corp	035	0
144	Schererville	036	0
145	Crown Point-Center	042	0
146	Cedar Lake-Center	043	0

After the TIF District Names have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

From the “DATA ENTRY MENU” click the TIF & TIR DATA button and then click the OK button. You will be taken to the “TIF DATA” entry menu.



From the “TIF DATA” menu select the TIF Tax Rates button, and then click the OK button. After you have clicked the OK button, then you will be taken to the cell where the TIF District rates are to be entered.

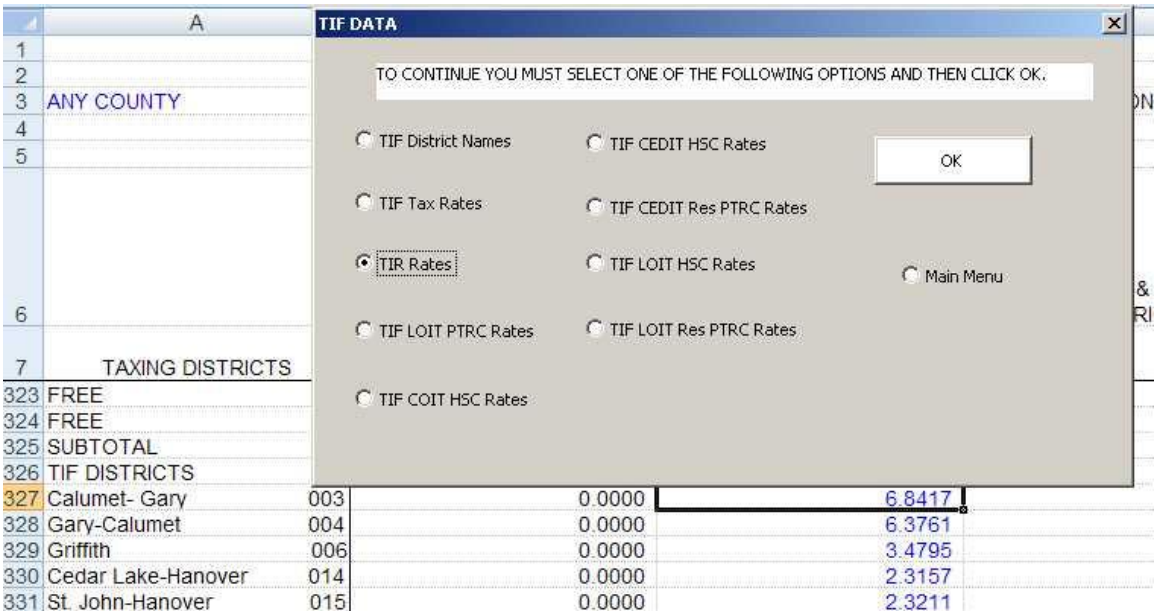
	A		FZ	GA	GB
1					
2					
3	ANY COUNTY		SECT 4- SPEC DIST	SECTION 4- TIF	SECTIC
4					
5			24	25	26
6			TOTAL SPECIAL TAXING DISTRICT	TIF	TOTAL CITY SPECIAL DIST
7	TAXING DISTRICTS				
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003	0.0000	0.0000	
328	Gary-Calumet	004	0.0000	0.0000	
329	Griffith	006	0.0000	0.0000	
330	Cedar Lake-Hanover	014	0.0000	0.0000	
331	St. John-Hanover	015	0.0000	0.0000	
332	Hobart Corp	018	0.0000	0.0000	
333	Hammond	023	0.0000	0.0000	

The TIF Tax Rates are the same as the tax rate of the taxing district in which the TIF district is located, except if there is a TIR rate in the TIF District. **If your county has TIR (Tax Increment Replacement Levies), then you first need to subtract the TIR Tax Rate from the TIF Tax Rate prior to doing the data entry**. After the TIR Tax Rate has been subtracted, then enter the net tax rate amount in the TIF District.

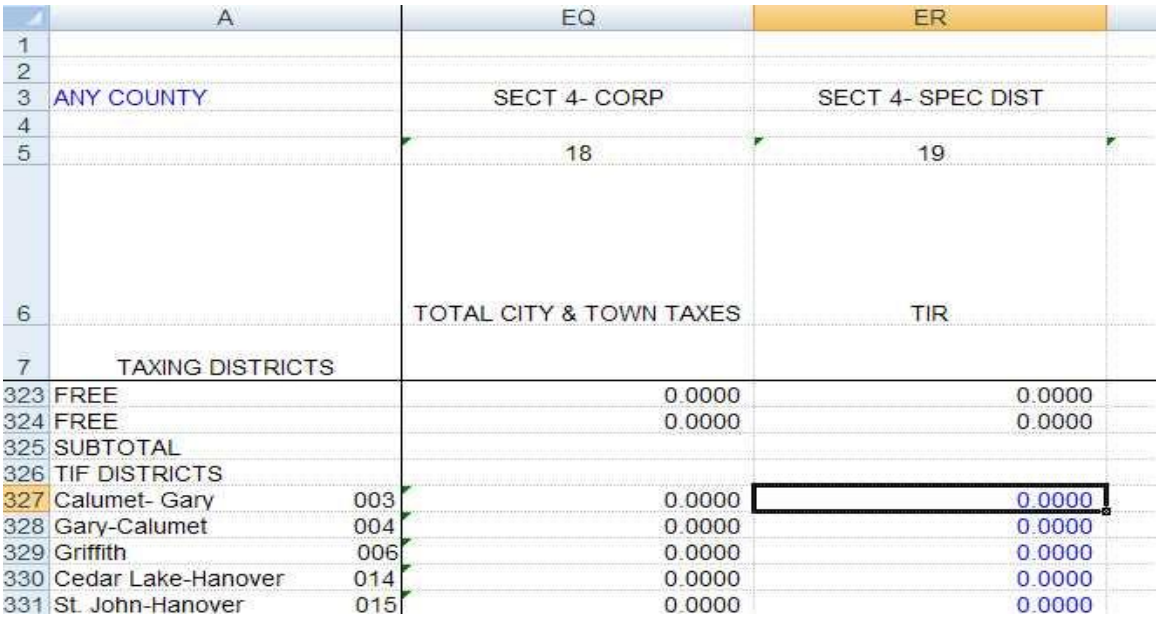
	A		FZ	GA	
1					
2					
3	ANY COUNTY		SECT 4- SPEC DIST	SECTION 4- TIF	S
4					
5			24	25	
6			TOTAL SPECIAL TAXING DISTRICT	TIF	TOTAL SPECIAI
7	TAXING DISTRICTS				
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003	0.0000	6.8417	
328	Gary-Calumet	004	0.0000	6.3761	
329	Griffith	006	0.0000	3.4795	
330	Cedar Lake-Hanover	014	0.0000	2.3157	
331	St. John-Hanover	015	0.0000	2.3211	
332	Hobart Corp	018	0.0000	3.1034	
333	Hammond	023	0.0000	4.5530	

After the rates have been entered for all TIF District(s), then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". From the "DATA ENTRY MENU" click the TIF & TIR DATA button and then click the OK button. You will be taken to the "TIF DATA" entry menu.

If applicable, the next TIF Data item that needs to be entered is the TIR Rates. From the "TIF & TIR DATA" menu select the TIR Rates button and click the OK button. If the TIR Rate is not applicable, then proceed to TIF LOIT PTRC Rate instructions.



After you have clicked the OK button, then you will be taken to Section 4, Special District, Column 19. You will need to verify this is the column for TIR Tax Rates. If the column header does not designate the column as TIR, use the arrow key to scroll to the column in Section 4, Special District titled TIR.

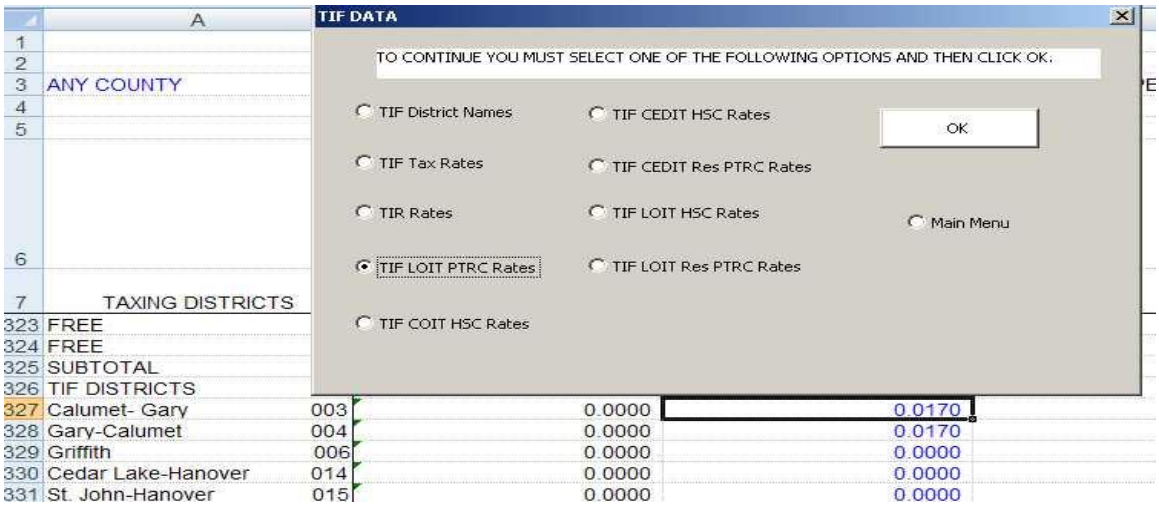


Enter the TIR Rates for those TIF District(s) that have Tax Increment Replacement Levy.

	A		EQ	ER
1				
2				
3	ANY COUNTY		SECT 4- CORP	SECT 4- SPEC DIST
4				
5			18	19
6			TOTAL CITY & TOWN TAXES	TIR
7	TAXING DISTRICTS			
323	FREE		0.0000	0.0000
324	FREE		0.0000	0.0000
325	SUBTOTAL			
326	TIF DISTRICTS			
327	Calumet- Gary	003	0.0000	1.7000
328	Gary-Calumet	004	0.0000	1.7000
329	Griffith	006	0.0000	0.0000
330	Cedar Lake-Hanover	014	0.0000	0.0000
331	St. John-Hanover	015	0.0000	0.0000

After the TIR Rates have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". From the "DATA ENTRY MENU" select the TIF & TIR Data button and click the OK button.

If applicable, the next "TIF DATA" item that needs to be entered is the TIF LOIT Property Tax Replacement Credit rates. On the "TIF DATA" entry menu make sure the TIF LOIT PTRC Rates button is selected. After the TIF LOIT PTRC Rates has been selected, then click the OK button.



After you have clicked the OK button you will be taken to the cell where TIF LOIT PTRC Rates are entered.

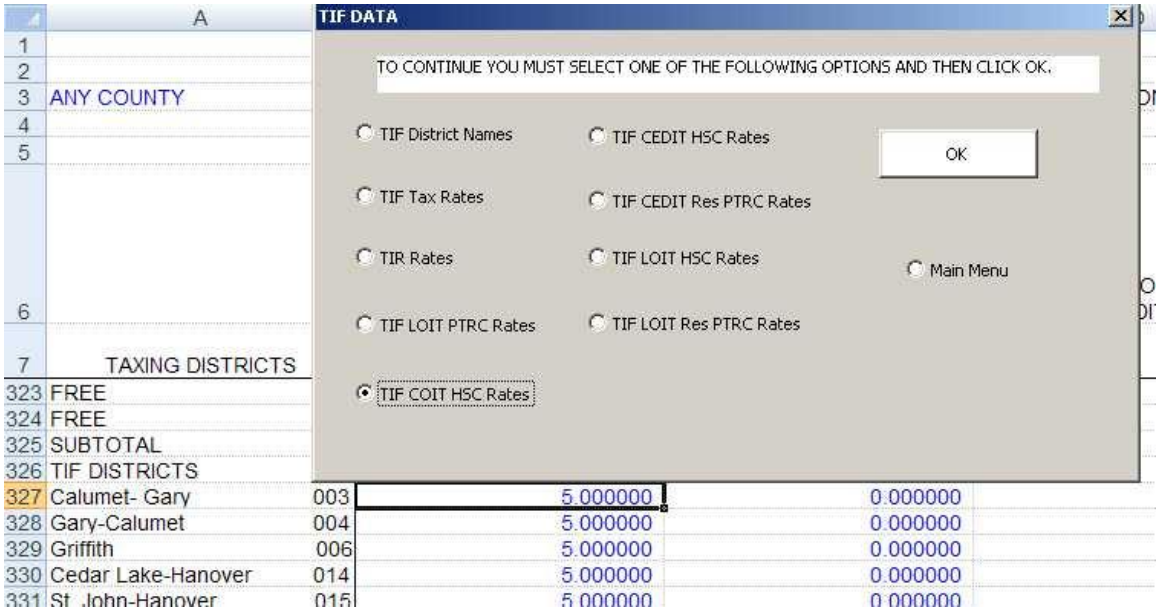
	A		GL	GM	
1					
2					
3	ANY COUNTY		SECTION 5	SECTION 5	
4					
5			9	10	
6			CURRENT PROPERTY TAXES CHARGED	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS
7	TAXING DISTRICTS				
323	FREE			0.000000	
324	FREE			0.000000	
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003		0.000000	
328	Gary-Calumet	004		0.000000	
329	Griffith	006		0.000000	
330	Cedar Lake-Hanover	014		0.000000	
331	St. John-Hanover	015		0.000000	

Enter the TIF LOIT PTRC rates for all TIF Districts where the taxpayers receive property tax replacement credit. If taxpayers in the TIF District pay 100% of the tax rate, or in other words don't receive the LOIT property tax replacement credit, then LOIT PTRC rates **will not** be entered for those TIF Districts. The TIF LOIT PTRC Rates will be entered in Column 10 for TIF LOIT PTRC. The TIF LOIT PTRC rates are equal to the LOIT PTRC rates for the taxing district in which the TIF district is located.

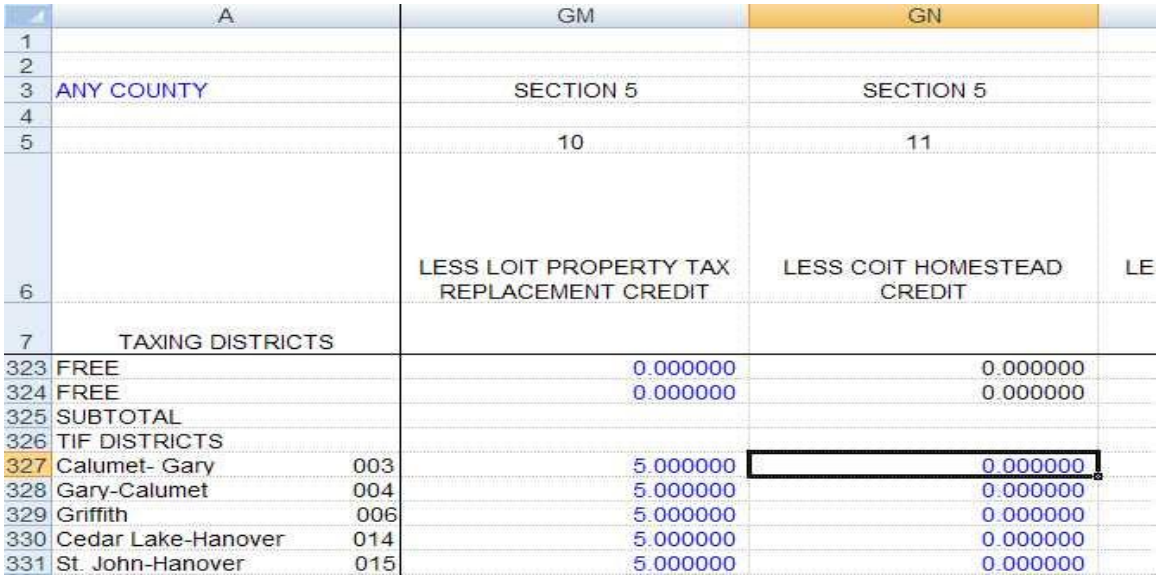
	A		GM	GN
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			10	11
6			LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
323	FREE		0.000000	0.000000
324	FREE		0.000000	0.000000
325	SUBTOTAL			
326	TIF DISTRICTS			
327	Calumet- Gary	003	5.000000	0.000000
328	Gary-Calumet	004	5.000000	0.000000
329	Griffith	006	5.000000	0.000000
330	Cedar Lake-Hanover	014	5.000000	0.000000
331	St. John-Hanover	015	5.000000	0.000000

After all the TIF LOIT PTRC rates have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". From the "DATA ENTRY MENU" click the TIF & TIR DATA button and then click the OK button. You will be taken to the "TIF DATA" entry menu.

If applicable, the next "TIF DATA" item that needs to be entered is the TIF COIT Homestead Credit Rate. Make sure the TIF COIT HSC Rate button is selected then click the OK button.



After the OK button has been clicked, then you will be taken to the cell where TIF COIT HSC rates are entered.

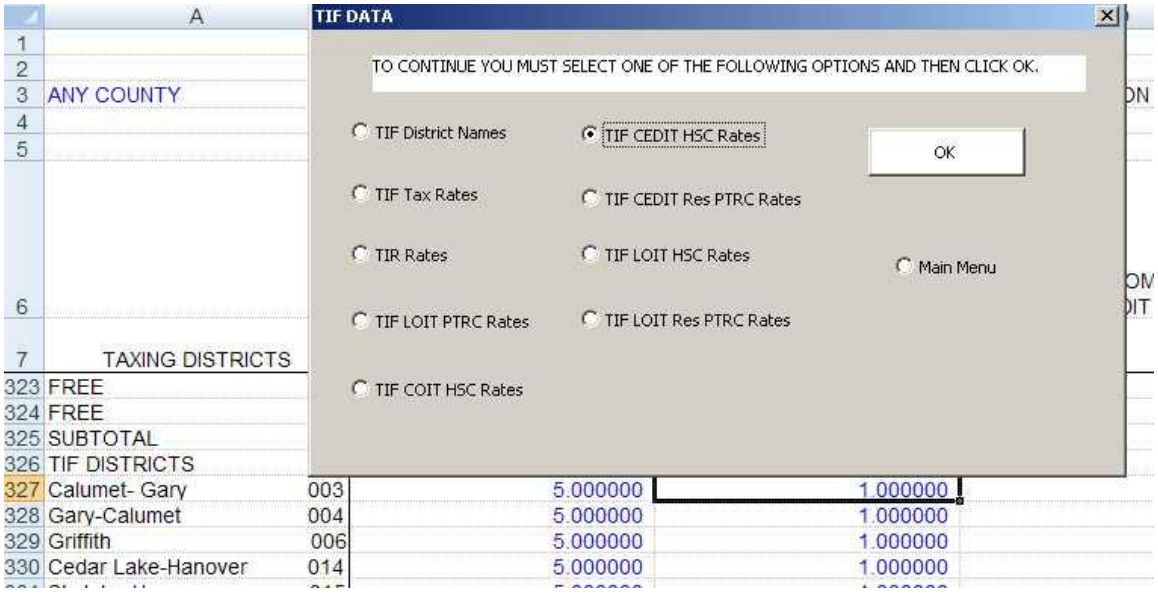


Enter TIF COIT HSC Rates for those TIF Districts that have taxpayers that receive COIT homestead credit. The TIF COIT HSC rates are equal to the COIT HSC rates for the taxing district in which the TIF is located.

	A		GM	GN
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			10	11
6			LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
323	FREE		0.000000	0.000000
324	FREE		0.000000	0.000000
325	SUBTOTAL			
326	TIF DISTRICTS			
327	Calumet- Gary	003	5.000000	1.000000
328	Gary-Calumet	004	5.000000	1.000000
329	Griffith	006	5.000000	1.000000
330	Cedar Lake-Hanover	014	5.000000	1.000000
331	St. John-Hanover	015	5.000000	1.000000

After all TIF COIT HSC Rates have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". From the "DATA ENTRY MENU" make sure the TIF & TIR DATA button is selected and then click the OK button. This will take you to the "TIF DATA" entry menu.

If applicable, the next "TIF DATA" item that needs to be entered is the TIF CEDIT Homestead Credit Rates. On the "TIF DATA" entry menu make sure the TIF CEDIT HSC Rates button is selected. After the TIF CEDIT HSC Rates button has been selected, then click the OK button. The TIF CEDIT HSC rates are equal to the CEDIT HSC rates for the taxing district in which the TIF district is located.



After the OK button has been clicked, then you will be taken to the cell where TIF CEDIT HSC rates are entered.

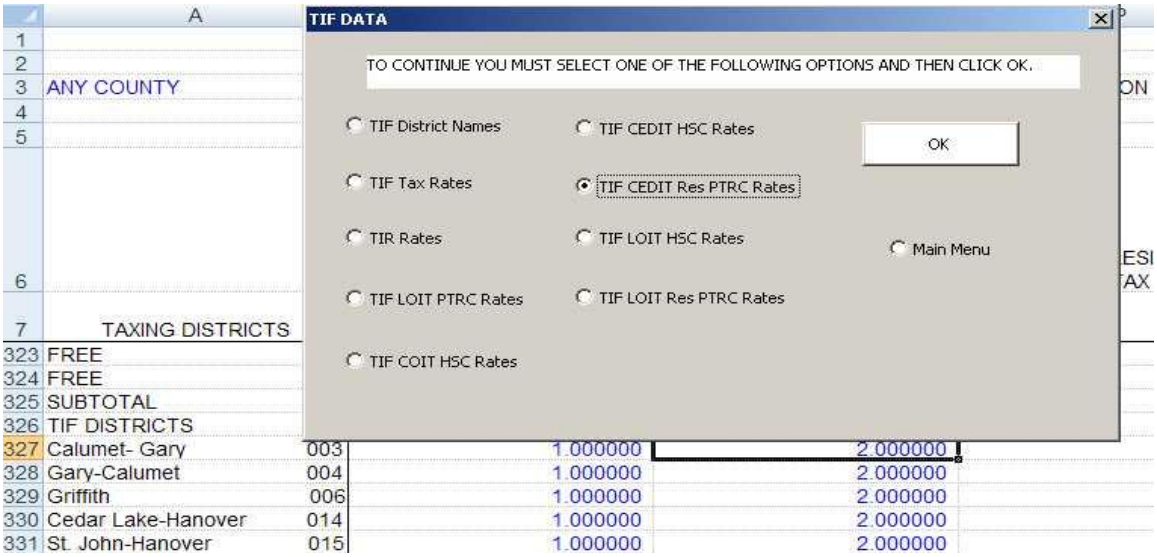
	A		GN	GO	
1					
2					
3	ANY COUNTY		SECTION 5	SECTION 5	
4					
5			11	12	
6			LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT	LESS C PROP
7	TAXING DISTRICTS				
323	FREE		0.000000	0.000000	
324	FREE		0.000000	0.000000	
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003	1.000000	0.000000	
328	Gary-Calumet	004	1.000000	0.000000	
329	Griffith	006	1.000000	0.000000	
330	Cedar Lake-Hanover	014	1.000000	0.000000	
331	St. John-Hanover	015	1.000000	0.000000	

Enter TIF CEDIT HSC Rates for those TIF Districts that have taxpayers that receive CEDIT homestead credit.

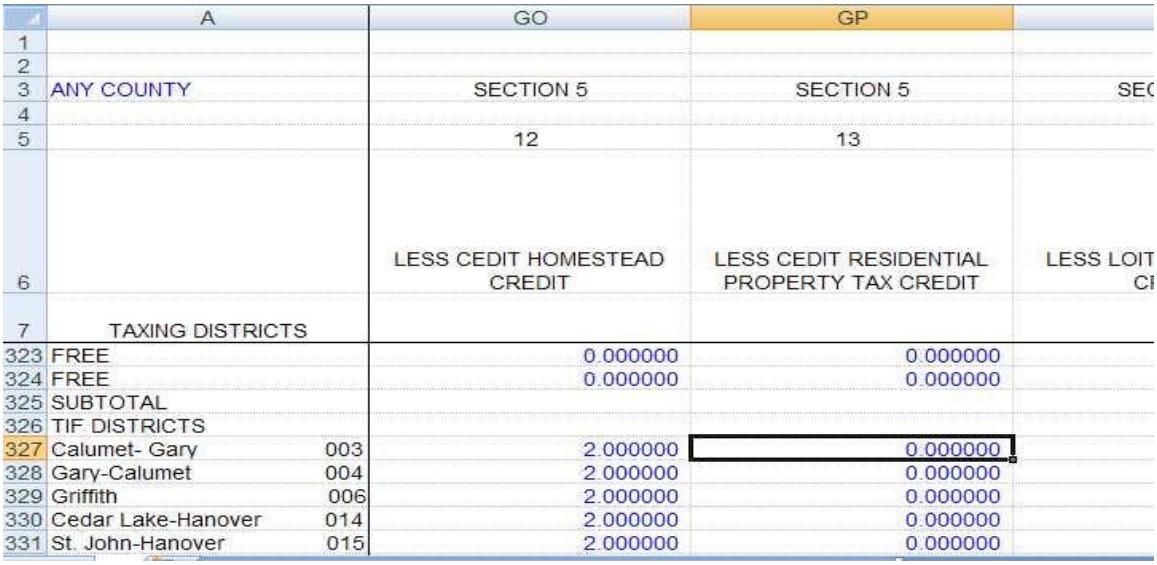
	A		GN	GO	
1					
2					
3	ANY COUNTY		SECTION 5	SECTION 5	
4					
5			11	12	
6			LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT	LE PI
7	TAXING DISTRICTS				
323	FREE		0.000000	0.000000	
324	FREE		0.000000	0.000000	
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003	1.000000	2.000000	
328	Gary-Calumet	004	1.000000	2.000000	
329	Griffith	006	1.000000	2.000000	
330	Cedar Lake-Hanover	014	1.000000	2.000000	
331	St. John-Hanover	015	1.000000	2.000000	

After all TIF CEDIT HSC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF DATA” entry menu.

If applicable, the next "TIF DATA" item that needs to be entered is the TIF CEDIT RESIDENTIAL Property Tax Replacement Credit Rates. Note: these are **not** the same as the CEDIT HSC rates. On the "TIF DATA" entry menu make sure the TIF CEDIT Res PTRC Rates button is selected. After the TIF CEDIT Res PTRC Rates button has been selected, then click the OK button. The TIF CEDIT Res PTRC rates are equal to the CEDIT Res PTRC rates for the taxing district in which the TIF district is located.



After the OK button has been clicked, then you will be taken to the cell where TIF CEDIT Residential Property Tax Credit rates are entered. Enter TIF CEDIT Residential Property Tax Credit Rates for those TIF Districts that have taxpayers that receive CEDIT Residential Property Tax Credit.

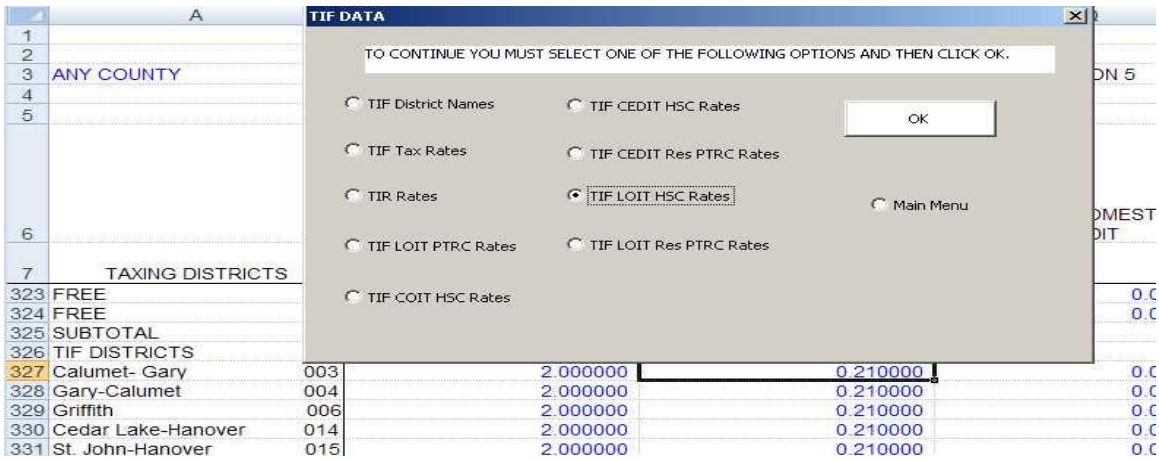


After all the TIF CEDIT Res PTRC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A		GO	GP
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			12	13
6			LESS CEDIT HOMESTEAD CREDIT	LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS			
323	FREE		0.000000	0.000000
324	FREE		0.000000	0.000000
325	SUBTOTAL			
326	TIF DISTRICTS			
327	Calumet- Gary	003	2.000000	0.210000
328	Gary-Calumet	004	2.000000	0.210000
329	Griffith	006	2.000000	0.210000
330	Cedar Lake-Hanover	014	2.000000	0.210000
331	St. John-Hanover	015	2.000000	0.210000

From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF DATA” entry menu.

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Homestead Credit Rates. Note: these are **not** the same as the State or CEDIT HSC rates. On the “TIF DATA” entry menu make sure the TIF LOIT HSC Rates button is selected. After the TIF LOIT HSC button has been selected, then click the OK button. The TIF LOIT HSC rates are equal to the LOIT HSC rates for the taxing district in which the TIF district is located.



After the OK button has been clicked, then you will be taken to the cell where TIF LOIT Homestead Credit rates are entered. Enter TIF LOIT Homestead Credit Rates for those TIF Districts that have taxpayers that receive LOIT Homestead Credit.

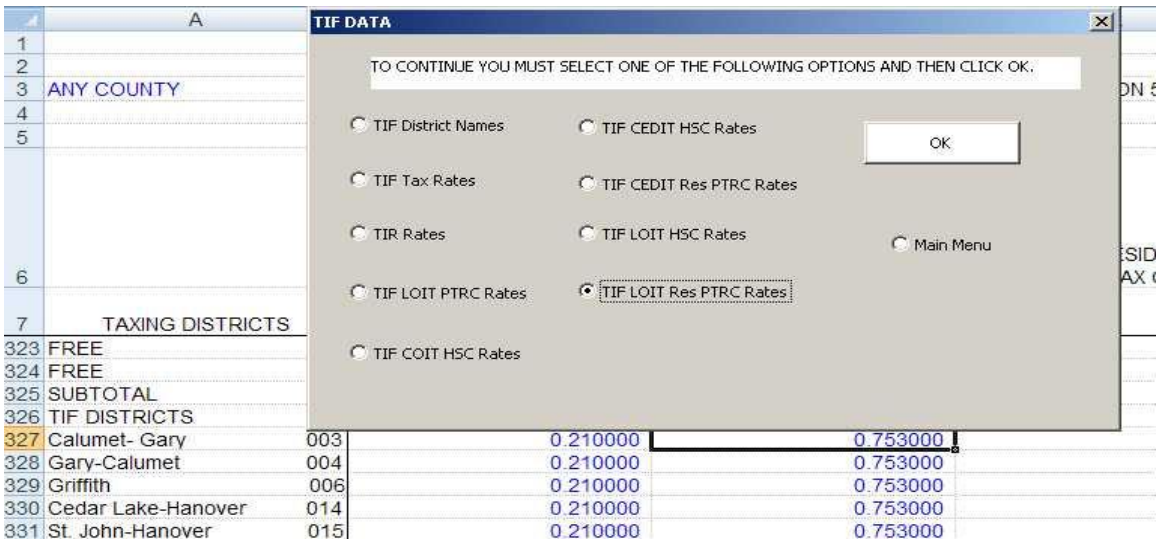
	A		GP	GQ	
1					
2					
3	ANY COUNTY		SECTION 5	SECTION 5	
4					
5			13	14	
6			LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT	LE PI
7	TAXING DISTRICTS				
323	FREE		0.000000	0.000000	
324	FREE		0.000000	0.000000	
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003	0.210000	0.000000	
328	Gary-Calumet	004	0.210000	0.000000	
329	Griffith	006	0.210000	0.000000	
330	Cedar Lake-Hanover	014	0.210000	0.000000	
331	St. John-Hanover	015	0.210000	0.000000	

After all the TIF LOIT HSC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

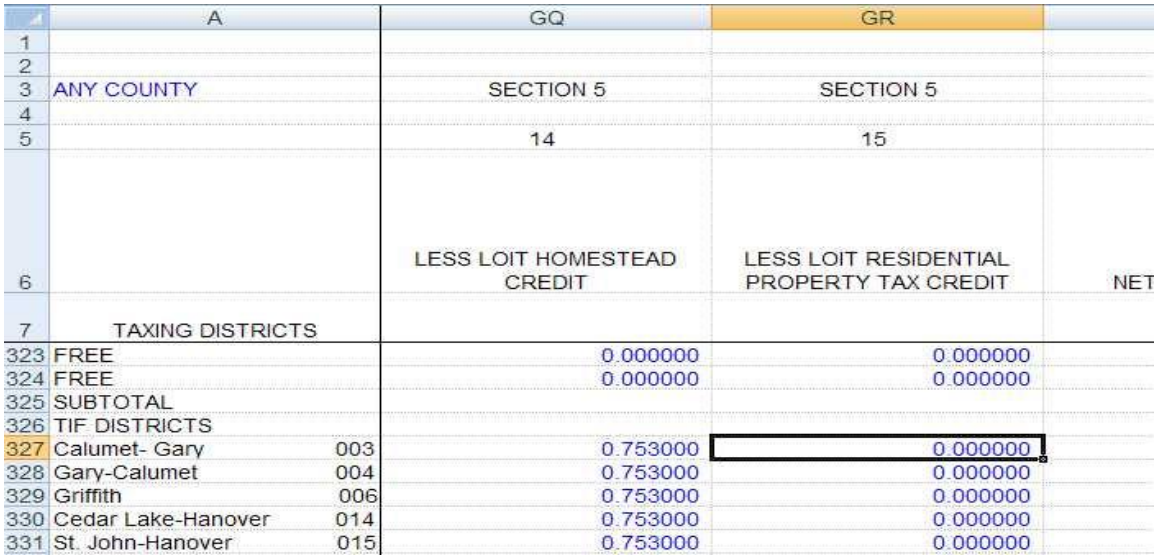
	A		GP	GQ	
1					
2					
3	ANY COUNTY		SECTION 5	SECTION 5	SE
4					
5			13	14	
6			LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT	LESS LOIT PROPERT
7	TAXING DISTRICTS				
323	FREE		0.000000	0.000000	
324	FREE		0.000000	0.000000	
325	SUBTOTAL				
326	TIF DISTRICTS				
327	Calumet- Gary	003	0.210000	0.753000	
328	Gary-Calumet	004	0.210000	0.753000	
329	Griffith	006	0.210000	0.753000	
330	Cedar Lake-Hanover	014	0.210000	0.753000	
331	St. John-Hanover	015	0.210000	0.753000	

From the "DATA ENTRY MENU" make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the "TIF DATA" entry menu.

If applicable, the next "TIF DATA" item that needs to be entered is the TIF LOIT Residential Property Tax Replacement Credit Rates. Note: these are **not** the same as the CEDIT Residential PTRC rates. On the "TIF DATA" entry menu make sure the TIF LOIT Res PTRC Rates button is selected. After the TIF LOIT Res PTRC Rates button has been selected, then click the OK button. The TIF LOIT Res PTRC rates are equal to the LOIT Res PTRC rates for the taxing district in which the TIF district is located.



After the OK button has been clicked, then you will be taken to the cell where TIF LOIT Residential Property Tax Replacement Credit rates are entered.



Enter TIF LOIT Res PTRC Rates for those TIF Districts that have taxpayers that receive LOIT Res PTRC.

	A		GQ	GR
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			14	15
6			LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS			
323	FREE		0.000000	0.000000
324	FREE		0.000000	0.000000
325	SUBTOTAL			
326	TIF DISTRICTS			
327	Calumet- Gary	003	0.753000	0.150000
328	Gary-Calumet	004	0.753000	0.150000
329	Griffith	006	0.753000	0.150000
330	Cedar Lake-Hanover	014	0.753000	0.150000
331	St. John-Hanover	015	0.753000	0.150000

After all the TIF & TIR data has been entered, then you have completed the primary setup for the TIF Data. Next, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

TIF Section 1 Data Entry

After you have completed the primary setup for the TIF District(s), you are ready to enter the TIF data in Sections 1A, 1B and 5.

TIF amount(s) on ***TIF DISTRICT*** line(s) are to be entered as a **negative amount(s)**.

TIF amount(s) entered on the ***TAXING DISTRICT*** line(s) of the taxing district(s) where the TIF District(s) is located are to be entered as **positive amounts(s)**.

The Grand Total of the TIF Column should equal zero.

The following screens are examples of the TIF entries in Real Estate. Note that the TIF entries in the Personal Property Columns will look the same as real estate entries. Real Estate TIF entries are in Section 1

Column 17. Business Personal Property TIF entries are in Section 1B Column 28.

TIF Entry on Taxing District Line – Real Estate

	A	S	T
1			
2			
3	ANY COUNTY	SECTION 1A	SECTION 1A
4			
5		17	18
6		TIF	NET VALUE OF REAL ESTATE
7	TAXING DISTRICTS		
8	Calumet Township	0	126,549,652
9	Calumet Township Gary Sanitar	0	18,002,390
10	Gary Corp Calumet Twp Lake R	28,126,105	75,754,876
11	Gary Corp Calumet Twp Gary S	268,286,495	1,365,585,698
12	Lake Station Corp Calumet Twp	0	2,404,600
13	Griffith Corp Calumet Twp	9,338,188	520,907,140
14	Cedar Creek Township	0	282,508,077
15	Lowell Corp Cedar Creek Twp	0	238,511,717
16	Eagle Creek Township	0	120,862,494

TIF Entry on TIF District Line – Real Estate

	A		S	T
1				
2				
3	ANY COUNTY		SECTION 1A	SECTION 1A
4				
5			17	18
6			TIF	NET VALUE OF REAL ESTAT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	(28,126,105)	28,126,105
130	Gary-Calumet	004	(268,286,495)	268,286,495
131	Griffith	006	(9,338,188)	9,338,188
132	Cedar Lake-Hanover	014	(9,066,192)	9,066,192
133	St. John-Hanover	015	(1,632,539)	1,632,539
134	Hobart Corp	018	(22,788,259)	22,788,259
135	Hammond	023	(181,354,967)	181,354,967
136	East Chicago	024	(101,681,225)	101,681,225

TIF Column – Grand Total

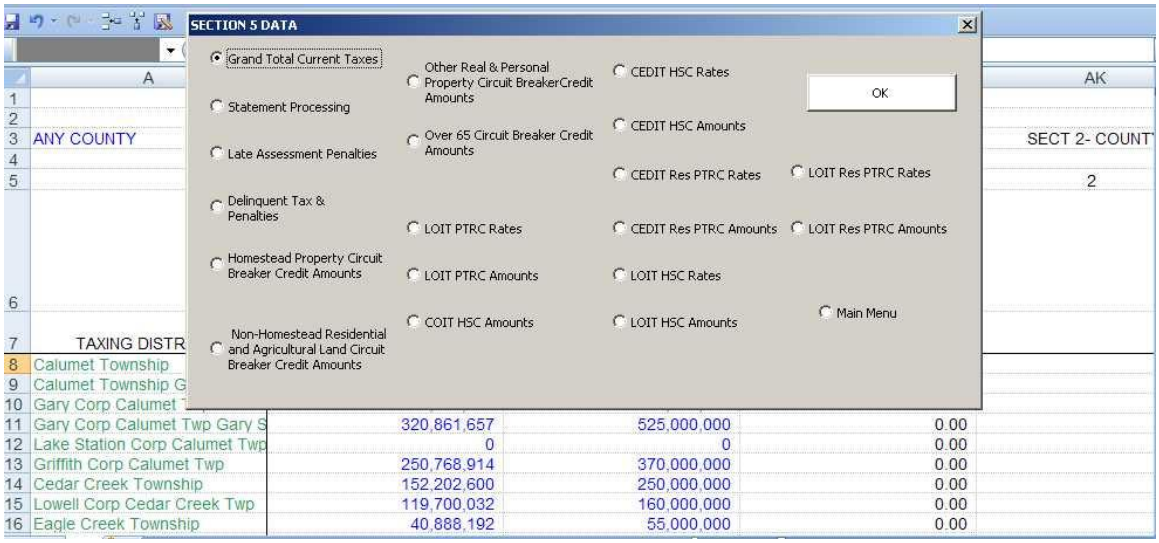
	A	S	T
1			
2			
3	ANY COUNTY	SECTION 1A	SECTION 1A
4			
5		17	18
6		TIF	NET VALUE OF REAL ESTATE
7	TAXING DISTRICTS		
189	FREE	0	0
190	FREE	0	0
191	FREE	0	0
192	FREE	0	0
193	FREE	0	0
194	TOTAL TIF DISTRICTS	($1,370,231,304)	$1,370,231,304
195			
196	GRAND TOTAL	$0	$19,588,600,755
197			

When Section 1 data entry is completed, then simultaneously, press the CTRL“E” keys to return to the “DATA ENTRY MENU”.

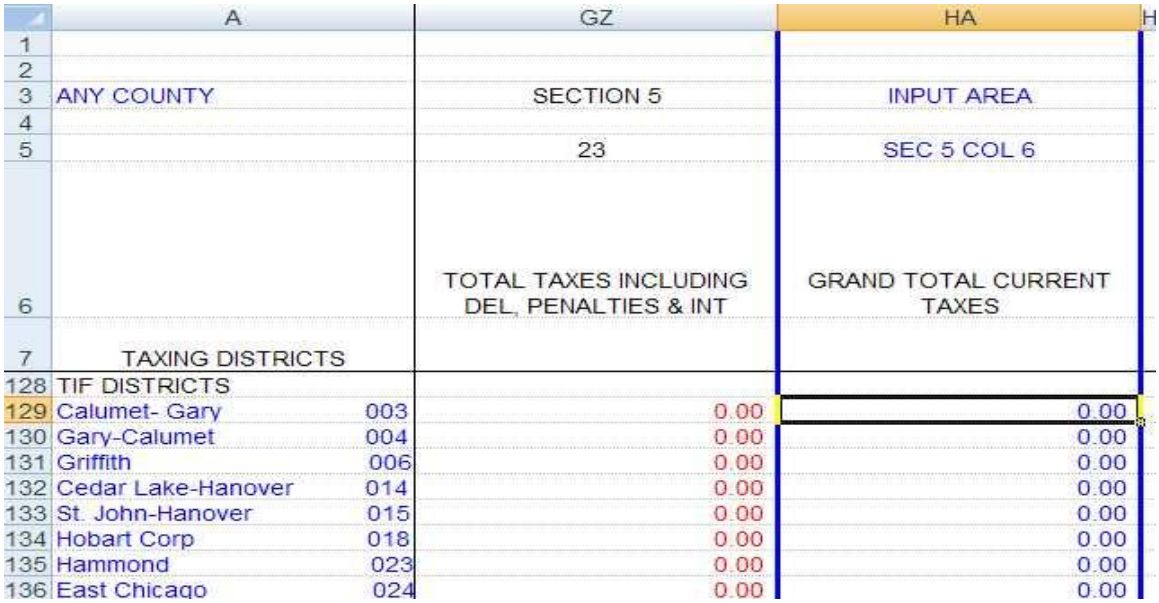
ENTERING SECTION 5 DATA

Select the SECTION 5 button on the "DATA ENTRY MENU" and click the OK button.

From the "SECTION 5 DATA" Menu select the Grand Total Current Taxes button and click the OK button.



You will need to scroll down to the TIF District(s) line and enter the TIF Grand Total Current Taxes amount as a positive amount.

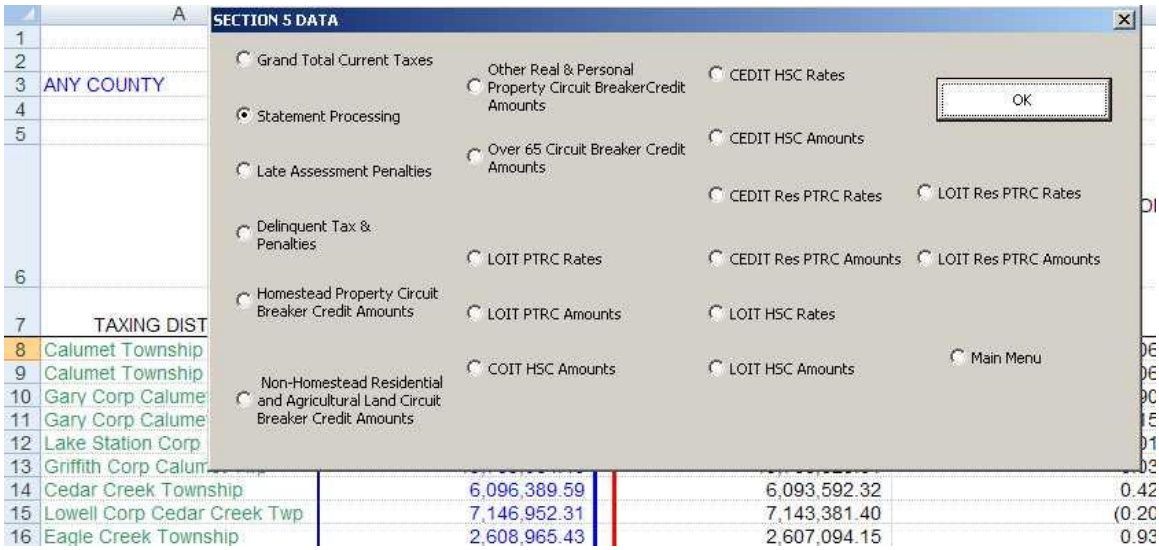


After the TIF Grand Total Current Taxes have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A		HA	HC	HD
1					
2					
3	ANY COUNTY		INPUT AREA	REVIEW AREA	REVIEW AREA
4					
5			SEC 5 COL 6	SEC 5 COL 6	
6			GRAND TOTAL CURRENT TAXES	CALCULATED CURRENT PROPERTY TAXES CHARGED	ROUNDING DIFFERENCE PROOF (COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS				
128	TIF DISTRICTS				
129	Calumet- Gary	003	1,932,350.26	1,929,085.16	(1.25)
130	Gary-Calumet	004	17,181,953.50	17,151,823.91	2.26
131	Griffith	006	324,922.24	324,922.25	(0.01)
132	Cedar Lake-Hanover	014	209,946.18	209,945.81	0.01
133	St. John-Hanover	015	37,895.89	37,892.86	(0.01)
134	Hobart Corp	018	707,214.76	707,210.83	(0.03)
135	Hammond	023	12,780,145.67	12,780,140.78	(0.05)
136	East Chicago	024	7,689,001.16	7,688,999.87	0.01

To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF Statement Processing Fee. Select the Statement Processing button and click the OK button.



You will need to scroll down to the TIF District(s) line and enter the TIF Statement Processing Charges as a positive amount.

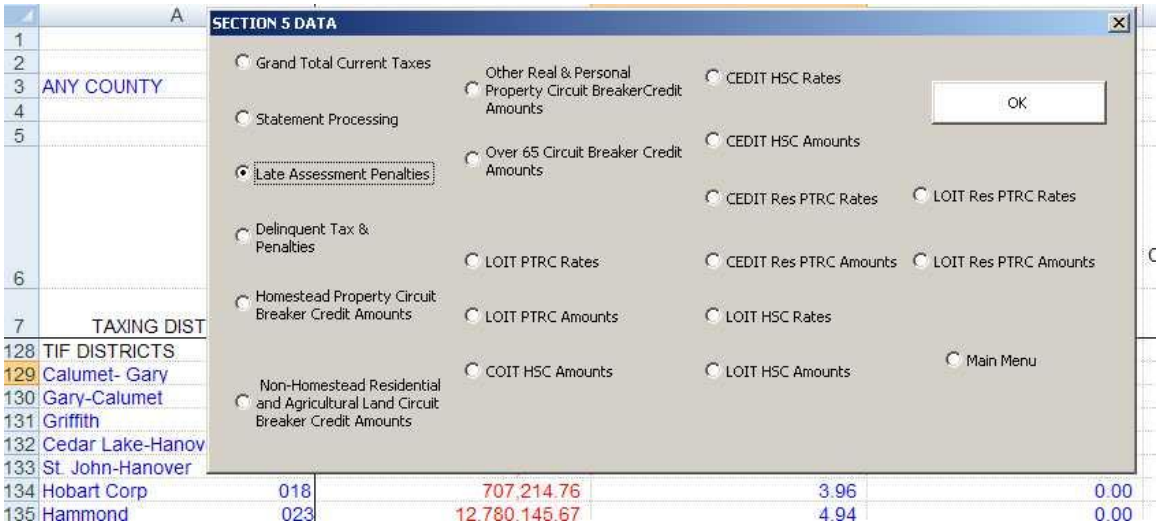
	A		GI	GJ
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			6	7
6			GRAND TOTAL CURRENT TAXES	LESS STATEMENT PROCESSING CHARGES
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,929,085.33	0.00
130	Gary-Calumet	004	17,151,893.53	0.00
131	Griffith	006	324,922.24	0.00
132	Cedar Lake-Hanover	014	209,946.18	0.00
133	St. John-Hanover	015	37,895.89	0.00
134	Hobart Corp	018	707,214.76	0.00
135	Hammond	023	12,780,145.67	0.00
136	East Chicago	024	7,689,001.16	0.00

After the TIF Statement Processing Charges have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

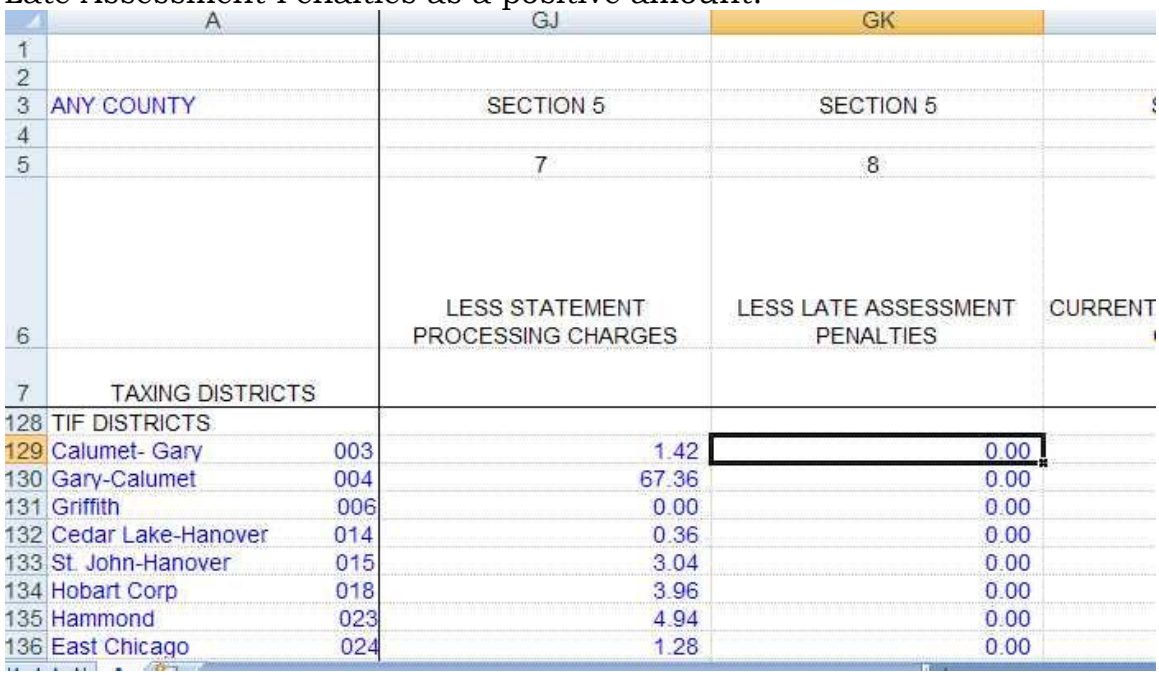
	A		GI	GJ
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			6	7
6			GRAND TOTAL CURRENT TAXES	LESS STATEMENT PROCESSING CHARGES
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,929,085.33	1.42
130	Gary-Calumet	004	17,151,893.53	67.36
131	Griffith	006	324,922.24	0.00
132	Cedar Lake-Hanover	014	209,946.18	0.36
133	St. John-Hanover	015	37,895.89	3.04
134	Hobart Corp	018	707,214.76	3.96
135	Hammond	023	12,780,145.67	4.94
136	East Chicago	024	7,689,001.16	1.28

To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5, if applicable, is the TIF Late Assessment Penalties. Select the Late Assessment button and click the OK button.



You will need to scroll down to the TIF District(s) line and enter the TIF Late Assessment Penalties as a positive amount.

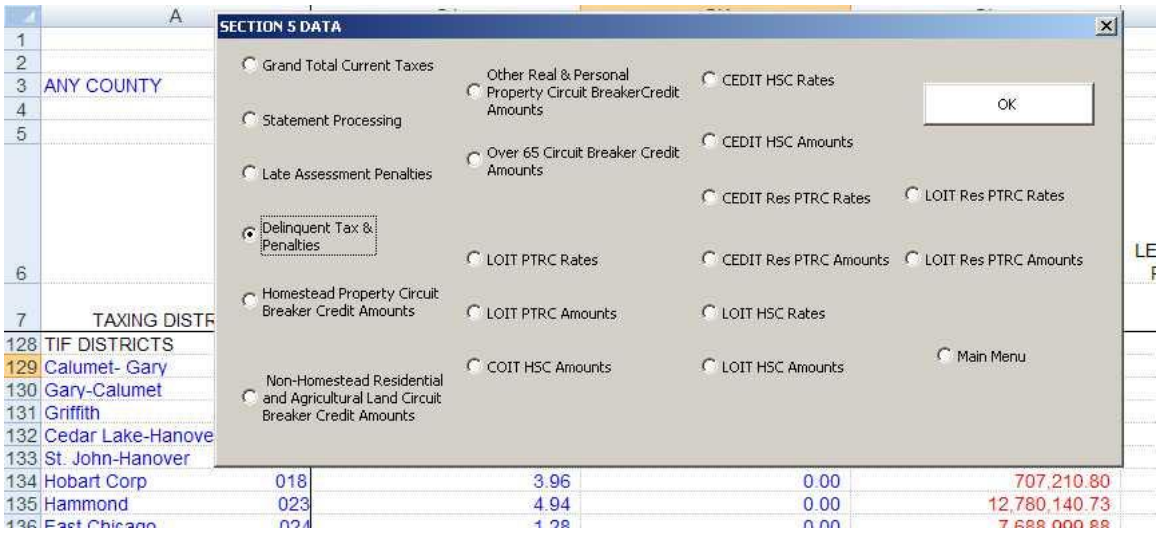


After the TIF Late Assessment Penalties have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A		GJ	GK	
1					
2					
3	ANY COUNTY		SECTION 5	SECTION 5	
4					
5			7	8	
6			LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES	CUR
7	TAXING DISTRICTS				
128	TIF DISTRICTS				
129	Calumet- Gary	003	1.42	25.00	
130	Gary-Calumet	004	67.36	75.00	
131	Griffith	006	0.00	0.00	
132	Cedar Lake-Hanover	014	0.36	0.00	
133	St. John-Hanover	015	3.04	0.00	
134	Hobart Corp	018	3.96	0.00	
135	Hammond	023	4.94	0.00	
136	East Chicago	024	1.28	0.00	

To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF Delinquent Tax and Penalties. Select the Delinquent Tax and Penalties button and click the OK button.



Delinquent Taxes and Penalties are entered in Columns 17, 18, 19 and 20 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Delinquent Tax and Penalties as a positive amount.

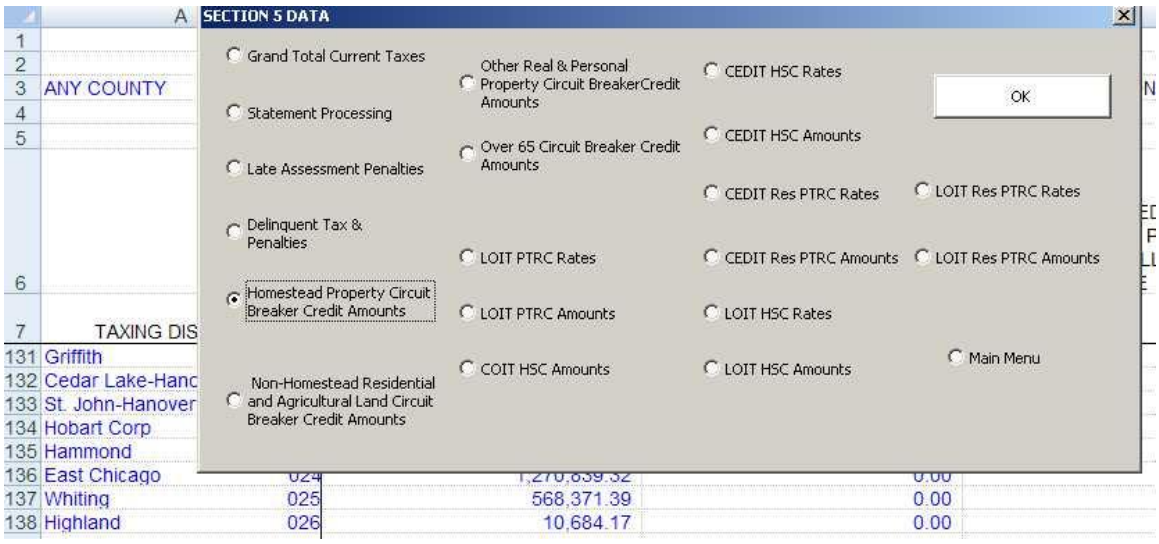
	A		GT	GU
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			17	18
6			DELINQUENT TAX	TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	0.00
130	Gary-Calumet	004	0.00	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	0.00	0.00
136	East Chicago	024	0.00	0.00

After the TIF Delinquent Tax and Penalties have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

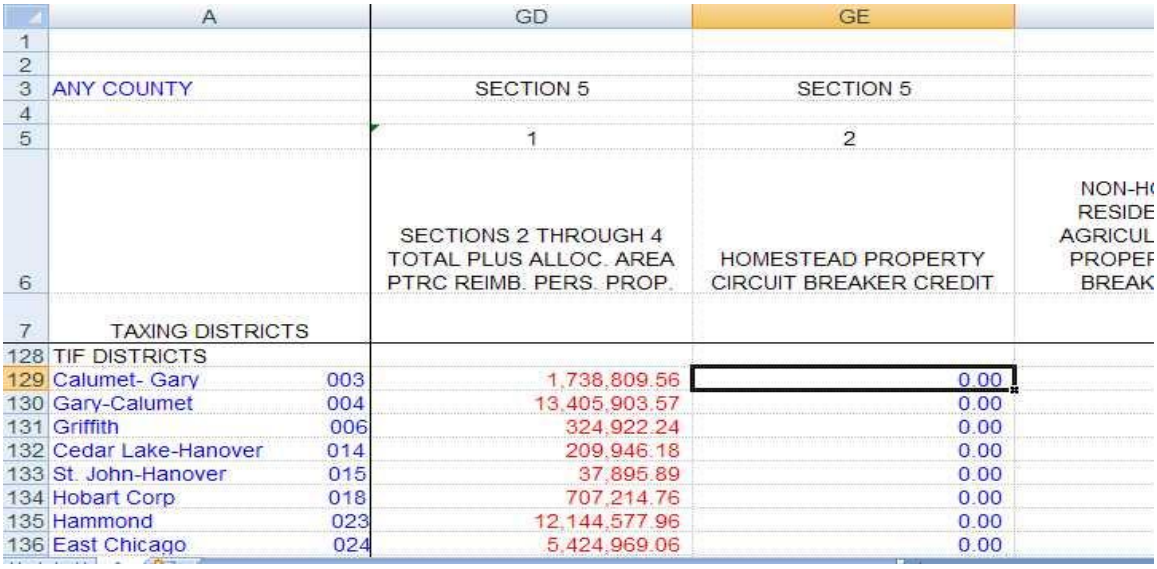
	A		GT	GU
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			17	18
6			DELINQUENT TAX	TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,329,781.98	0.00
130	Gary-Calumet	004	17,133,022.81	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	31,211.60	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	40,849.41	0.00
135	Hammond	023	1,593,558.46	0.00
136	East Chicago	024	1,270,839.32	0.00

To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF Homestead Property Circuit Breaker Amounts. Select the Homestead Property Circuit Breaker Amounts button and click the OK button.



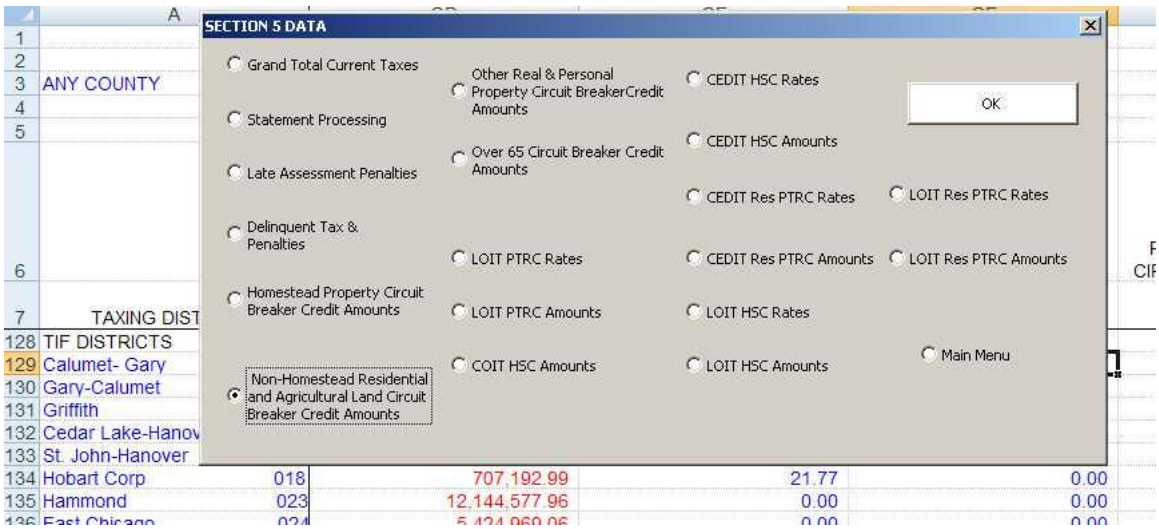
TIF Homestead Property Circuit Breaker amounts are entered in Column 2 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Homestead Property Circuit Breaker as positive amounts.



After the TIF Homestead Property Circuit Breaker Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue to enter Section 5 data select the Section 5 button and click the OK button.

	A		GD	GE
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			1	2
6			SECTIONS 2 THROUGH 4 TOTAL PLUS ALLOC. AREA PTRC REIMB. PERS. PROP.	HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,313,979.84	23,162.35
130	Gary-Calumet	004	11,274,434.25	81,374.22
131	Griffith	006	324,922.24	0.00
132	Cedar Lake-Hanover	014	209,946.18	0.00
133	St. John-Hanover	015	37,895.89	0.00
134	Hobart Corp	018	697,212.30	21.77
135	Hammond	023	12,077,978.68	0.00
136	East Chicago	024	5,424,969.06	0.00

The next data item to be entered into Section 5, if applicable, is the TIF Non Homestead Residential and Agricultural Land Circuit Breaker Credit amounts. Select the Non Homestead Residential and Agricultural Land Circuit Breaker Credit amounts button and click the OK button.



TIF Non Homestead Residential and Agricultural Land Circuit Breaker amounts are entered in Column 3 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Non Homestead Residential and Agricultural Land Circuit Breaker as positive amounts.

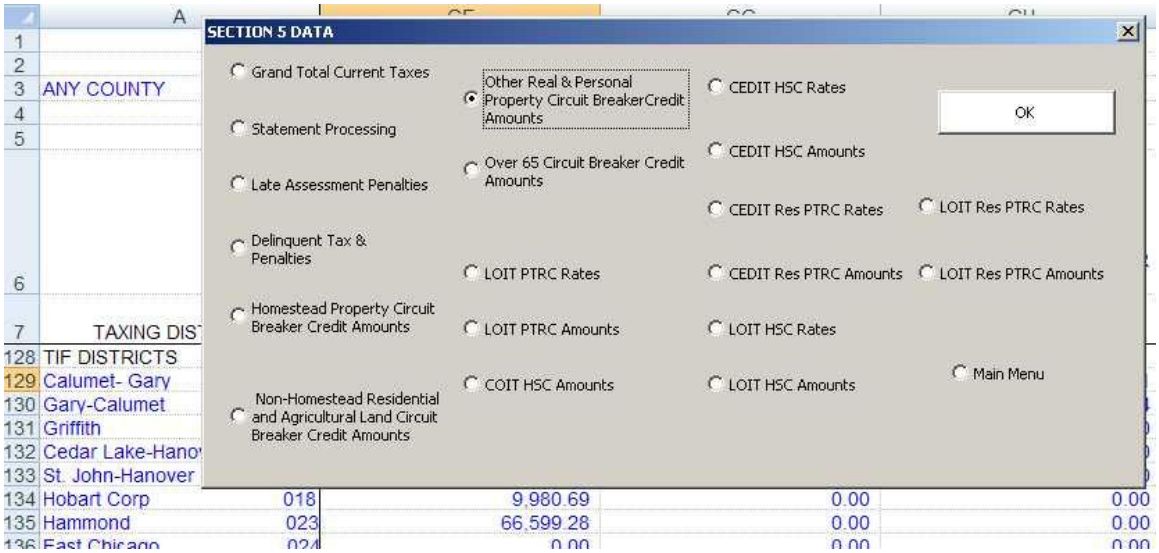
	A		GF	GG
1				
2				
3	ANY COUNTY			
4				
5			3	4
6			NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	0.00
130	Gary-Calumet	004	0.00	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	0.00	0.00
136	East Chicago	024	0.00	0.00

After the TIF Non Homestead Residential and Agricultural Land Circuit Breaker Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

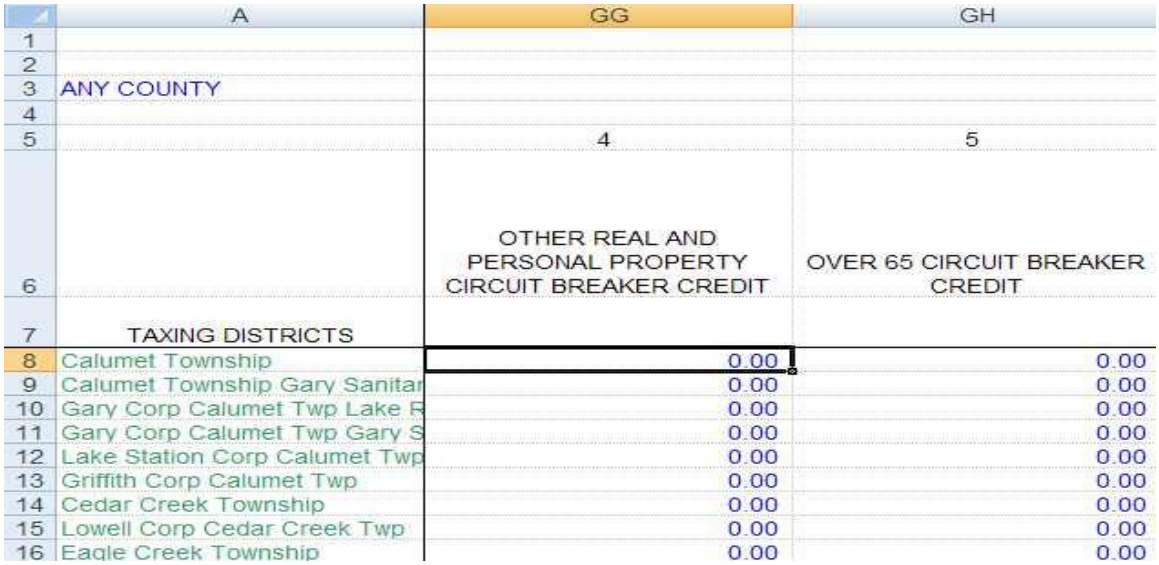
	A		GF	GG
1				
2				
3	ANY COUNTY			
4				
5			3	4
6			NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	402,722.97	0.00
130	Gary-Calumet	004	2,055,778.04	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	9,980.69	0.00
135	Hammond	023	66,599.28	0.00
136	East Chicago	024	0.00	0.00

To continue to enter Section 5 data select the Section 5 button and click the OK button.

The next data item to be entered into Section 5, if applicable, is the TIF Other Real and Personal Property Circuit Breaker Credit amounts. Select the Other Real and Personal Property Circuit Breaker Credit amounts button and click the OK button.



TIF Other Real and Personal Property Circuit Breaker amounts are entered in Column 4 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Other Real and Personal Property Circuit Breaker as positive amounts.

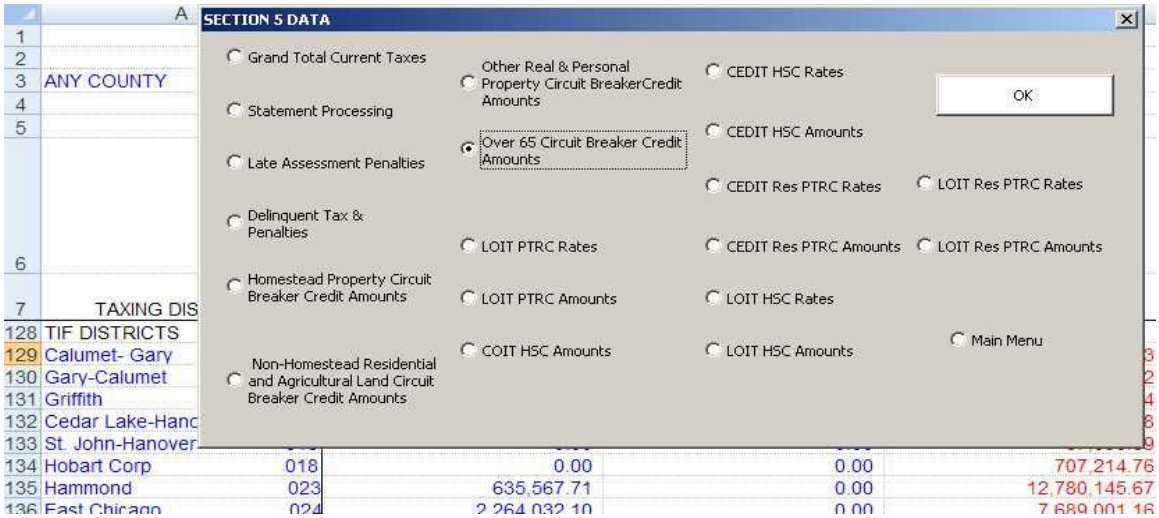


After the TIF Other Real and Personal Property Circuit Breaker Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

	A		GG	GH
1				
2				
3	ANY COUNTY			
4				
5			4	5
6			OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	187,768.56	0.00
130	Gary-Calumet	004	3,739,327.18	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	635,567.71	0.00
136	East Chicago	024	2,264,032.10	0.00

To continue to enter Section 5 data select the Section 5 button and click the OK button.

The next data item to be entered into Section 5, if applicable, is the TIF Over 65 Circuit Breaker Credit amounts. Select the Over 65 Circuit Breaker Credit amounts button and click the OK button.



TIF Over 65 Circuit Breaker amounts are entered in Column 5 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Over 65 Property Circuit Breaker as positive amounts.

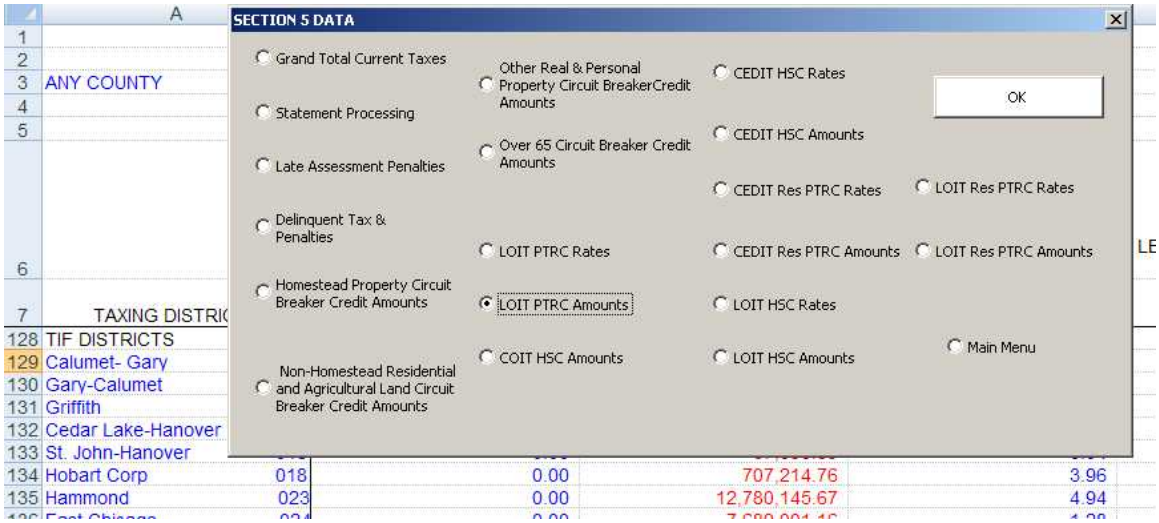
	A		GG	GH	
1					
2					
3	ANY COUNTY				
4					
5			4	5	
6			OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT	GI
7	TAXING DISTRICTS				
128	TIF DISTRICTS				
129	Calumet- Gary	003	187,768.56	0.00	
130	Gary-Calumet	004	3,739,327.18	0.00	
131	Griffith	006	0.00	0.00	
132	Cedar Lake-Hanover	014	0.00	0.00	
133	St. John-Hanover	015	0.00	0.00	
134	Hobart Corp	018	0.00	0.00	
135	Hammond	023	635,567.71	0.00	
136	East Chicago	024	2,264,032.10	0.00	

After the TIF Over 65 Circuit Breaker Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

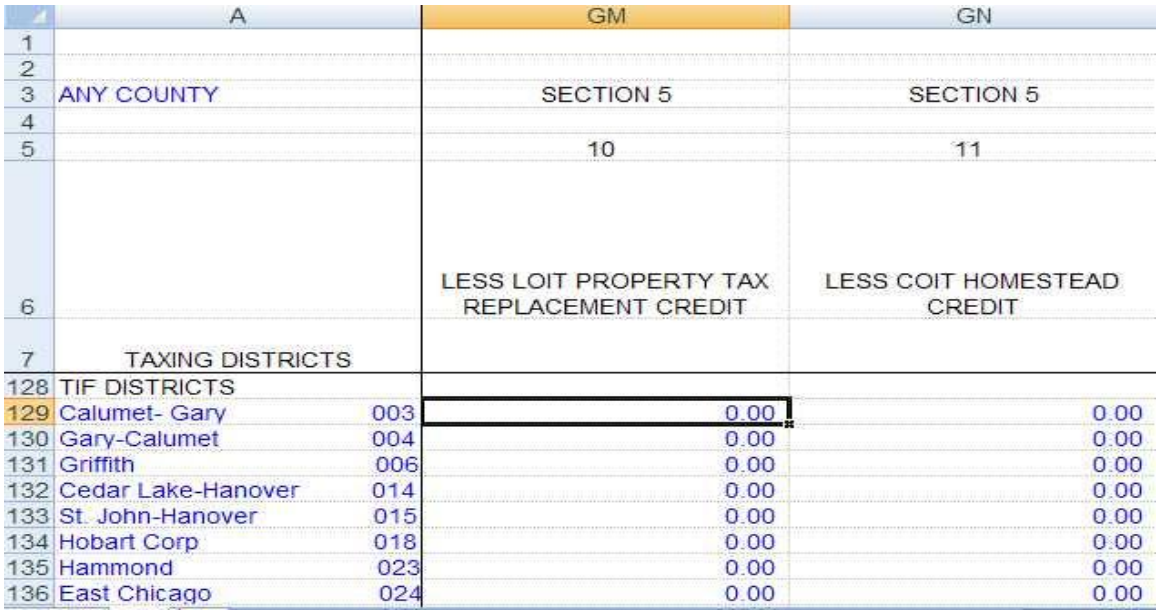
	A		GH	GI
1				
2				
3	ANY COUNTY			SECTION 5
4				
5			5	6
6			OVER 65 CIRCUIT BREAKER CREDIT	GRAND TOTAL CURRENT TAXES
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,451.61	1,929,085.33
130	Gary-Calumet	004	979.84	17,151,893.53
131	Griffith	006	0.00	324,922.24
132	Cedar Lake-Hanover	014	0.00	209,946.18
133	St. John-Hanover	015	0.00	37,895.89
134	Hobart Corp	018	0.00	707,214.76
135	Hammond	023	0.00	12,780,145.67
136	East Chicago	024	0.00	7,689,001.16

To continue to enter Section 5 data select the Section 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF LOIT PTRC Amounts. Select the LOIT PTRC Amounts button and click the OK button.



The cursor will be in the first taxing district of Section 5, Column 10. You will need to scroll down to the TIF district line. In Column 10 of Section 5 enter the LOIT PTRC amount as a positive number. The amount entered will be the TIF portion of the LOIT property tax replacement credit that is from the LOIT PTRC rate.



	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet- Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Cedar Lake-Hanover 014	0.00	0.00
133	St. John-Hanover 015	0.00	0.00
134	Hobart Corp 018	0.00	0.00
135	Hammond 023	0.00	0.00
136	East Chicago 024	0.00	0.00

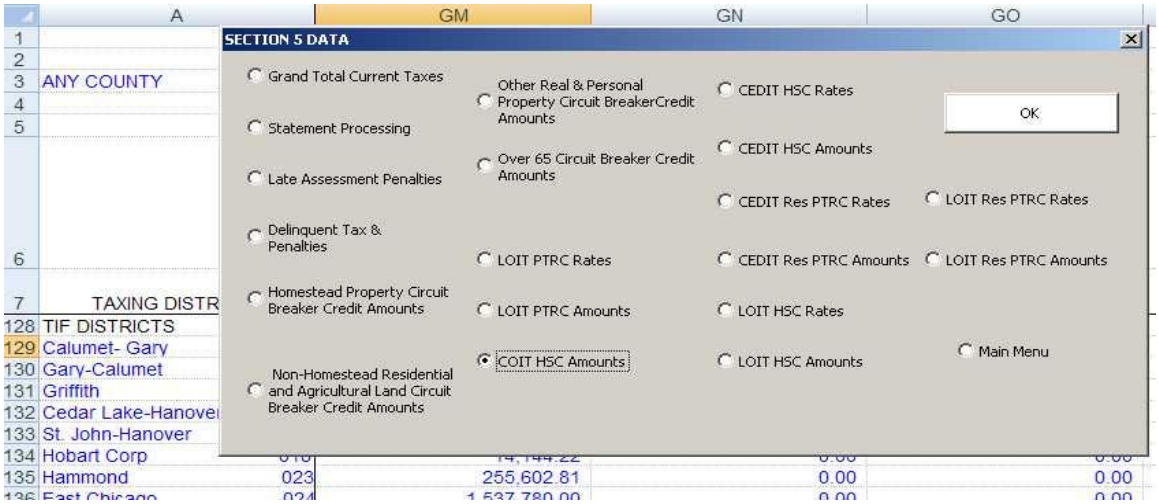
If a TIF district has LOIT PTRC amounts, then you will need to subtract the TIF LOIT PTRC amount from column 10 in the regular taxing district.

After the TIF LOIT PTRC amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

	A		GM	GN
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			10	11
6			LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	38,581.70	0.00
130	Gary-Calumet	004	343,036.46	0.00
131	Griffith	006	6,498.44	0.00
132	Cedar Lake-Hanover	014	4,184.92	0.00
133	St. John-Hanover	015	757.86	0.00
134	Hobart Corp	018	14,144.22	0.00
135	Hammond	023	255,602.81	0.00
136	East Chicago	024	1,537,780.00	0.00

To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF COIT HSC Amounts. Select the COIT HSC Amounts button and click the OK button.



TIF COIT HSC amounts, if applicable, are entered in Column 11 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF COIT HSC amounts.

	A		GN	GO
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			11	12
6			LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	0.00
130	Gary-Calumet	004	0.00	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	0.00	0.00
136	East Chicago	024	0.00	0.00

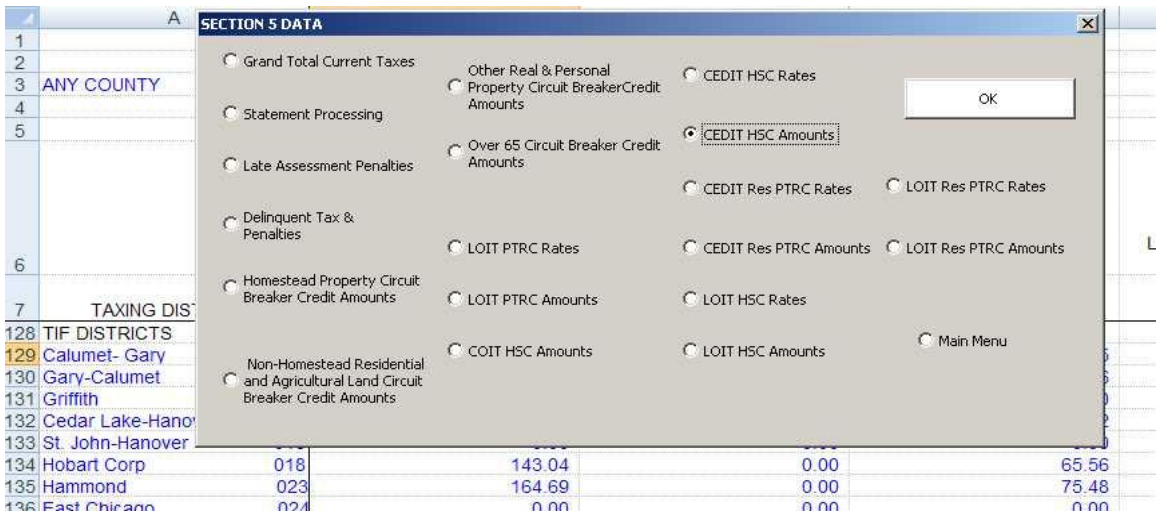
If a TIF District(s) has COIT HSC amounts, then you will need to subtract the TIF COIT HSC amount from Column 11 in the regular taxing district.

After the TIF COIT HSC Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

	A		GN	GO
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			11	12
6			LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	2,326.59	0.00
130	Gary-Calumet	004	6,601.88	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	50.88	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	143.04	0.00
135	Hammond	023	164.69	0.00
136	East Chicago	024	0.00	0.00

To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF CEDIT HSC Amounts. Select the CEDIT HSC Amounts button and click the OK button.



TIF CEDIT HSC amounts, if applicable, are entered in Column 12 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF CEDIT HSC amounts.

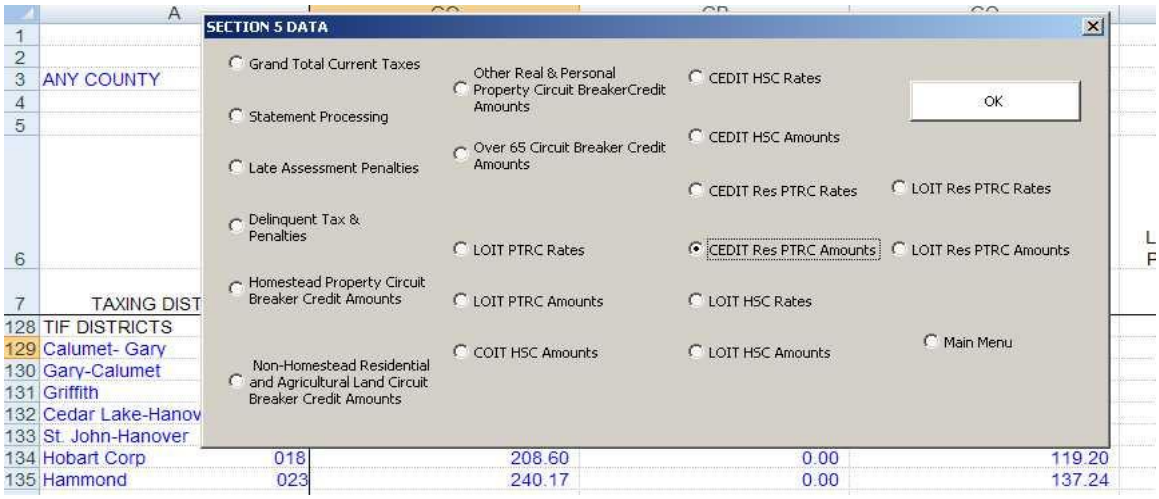
	A		GO	GP
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			12	13
6			LESS CEDIT HOMESTEAD CREDIT	LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	0.00
130	Gary-Calumet	004	0.00	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	0.00	0.00
136	East Chicago	024	0.00	0.00

If a TIF District(s) has CEDIT HSC amounts, then you will need to subtract the TIF CEDIT HSC amount from Column 12 in the regular taxing district.

	A		GO	GP
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			12	13
6			LESS CEDIT HOMESTEAD CREDIT	LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	3,392.94	0.00
130	Gary-Calumet	004	9,627.74	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	74.20	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	208.60	0.00
135	Hammond	023	240.17	0.00
136	East Chicago	024	0.00	0.00

After the TIF CEDIT HSC Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

The next data item to be entered into Section 5, if applicable, is the TIF CEDIT RESIDENTIAL PROPERTY TAX CREDIT Amounts. Note: these are **not** the same as the CEDIT HSC amounts. Select the CEDIT Residential PTRC amounts and click the OK button.



TIF CEDIT Residential Property Tax Credit amounts, if applicable, are entered in Column 13 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF CEDIT Residential Property Tax Credit amounts.

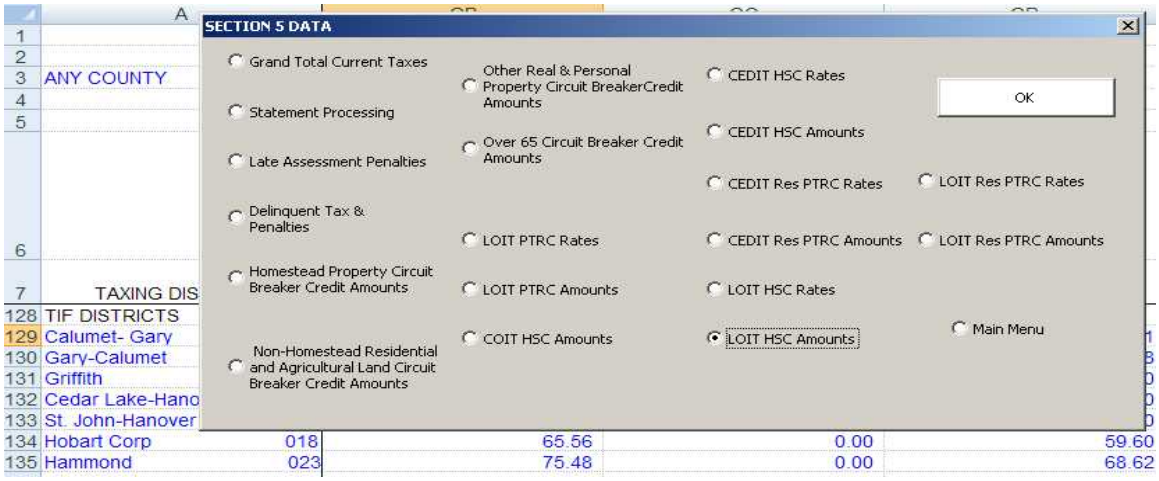
	A		GP	GQ
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			13	14
6			LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	0.00
130	Gary-Calumet	004	0.00	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	0.00	0.00
136	East Chicago	024	0.00	0.00

If a TIF District(s) has CEDIT Residential Property Tax Credit amounts, then you will need to subtract the CEDIT Residential Property Tax Credit amount from Column 13 in the regular taxing district.

	A		GP	GQ
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			13	14
6			LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,066.35	0.00
130	Gary-Calumet	004	3,025.86	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	23.32	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	65.56	0.00
135	Hammond	023	75.48	0.00
136	East Chicago	024	0.00	0.00

After the TIF CEDIT Residential Property Tax Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

If applicable, then the next data item that needs to be entered is the TIF LOIT Homestead Credit amount. From the “SECTION 5 DATA” menu select the LOIT HSC Amounts button and click the OK button.



TIF LOIT Homestead Credit amounts, if applicable, are entered in Column 14 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF LOIT HSC amounts.

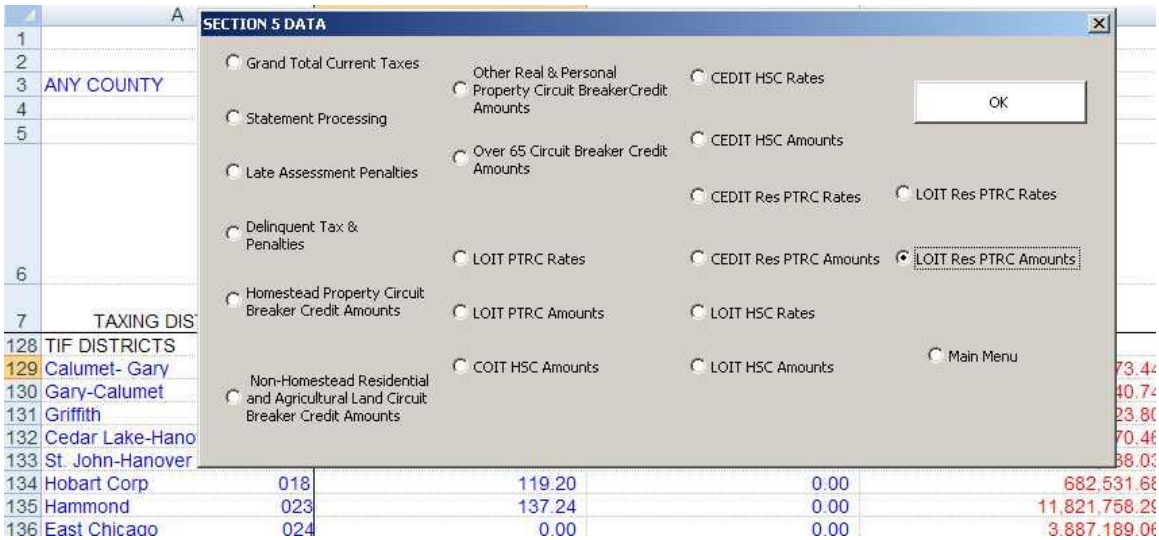
	A		GQ	GR
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			14	15
6			LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	0.00
130	Gary-Calumet	004	0.00	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	0.00	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	0.00	0.00
135	Hammond	023	0.00	0.00
136	East Chicago	024	0.00	0.00

If a TIF District(s) has LOIT Homestead Credit amounts, then you will need to subtract the LOIT HSC amount from column 14 in the regular taxing district.

	A		GQ	GR
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			14	15
6			LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	1,938.82	0.00
130	Gary-Calumet	004	5,501.57	0.00
131	Griffith	006	0.00	0.00
132	Cedar Lake-Hanover	014	42.40	0.00
133	St. John-Hanover	015	0.00	0.00
134	Hobart Corp	018	119.20	0.00
135	Hammond	023	137.24	0.00
136	East Chicago	024	0.00	0.00

After the TIF LOIT Homestead Credit amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

If applicable, then the next data item that needs to be entered is the TIF LOIT Residential Property Tax Credit amount. From the "SECTION 5 DATA" menu select the TIF LOIT Res PTRC Amounts button and click the OK button.



TIF LOIT Residential Property Tax Replacement Credit amounts, if applicable, are entered in Column 15 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF LOIT Res PTRC amounts.

	A		GR	GS
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			15	16
6			LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	NET CURRENT TAXES
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	0.00	1,266,673.44
130	Gary-Calumet	004	0.00	10,906,640.74
131	Griffith	006	0.00	318,423.80
132	Cedar Lake-Hanover	014	0.00	205,570.46
133	St. John-Hanover	015	0.00	37,138.03
134	Hobart Corp	018	0.00	682,531.68
135	Hammond	023	0.00	11,821,758.29
136	East Chicago	024	0.00	3,887,189.06

If a TIF District(s) has LOIT Residential PTRC amounts, then you will need to subtract the LOIT Residential PTRC amount from column 15 in the regular taxing district.

	A		GR	GS
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5			15	16
6			LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	NET CURRENT TAXES
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet- Gary	003	969.41	1,265,704.03
130	Gary-Calumet	004	2,750.78	10,903,889.96
131	Griffith	006	0.00	318,423.80
132	Cedar Lake-Hanover	014	21.20	205,549.26
133	St. John-Hanover	015	0.00	37,138.03
134	Hobart Corp	018	59.60	682,472.08
135	Hammond	023	68.62	11,821,689.67
136	East Chicago	024	0.00	3,887,189.06

After the TIF LOIT Residential PTRC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

This concludes the TIF Data Entry.

PART III

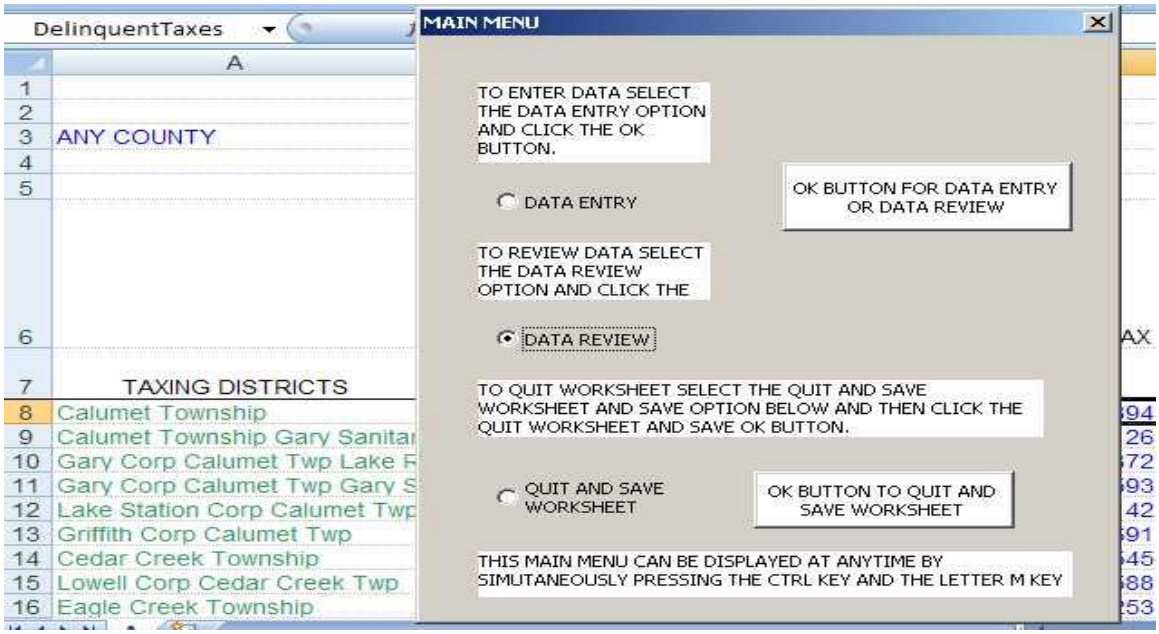
REVIEWING ABSTRACT

REVIEWING WORKSHEET

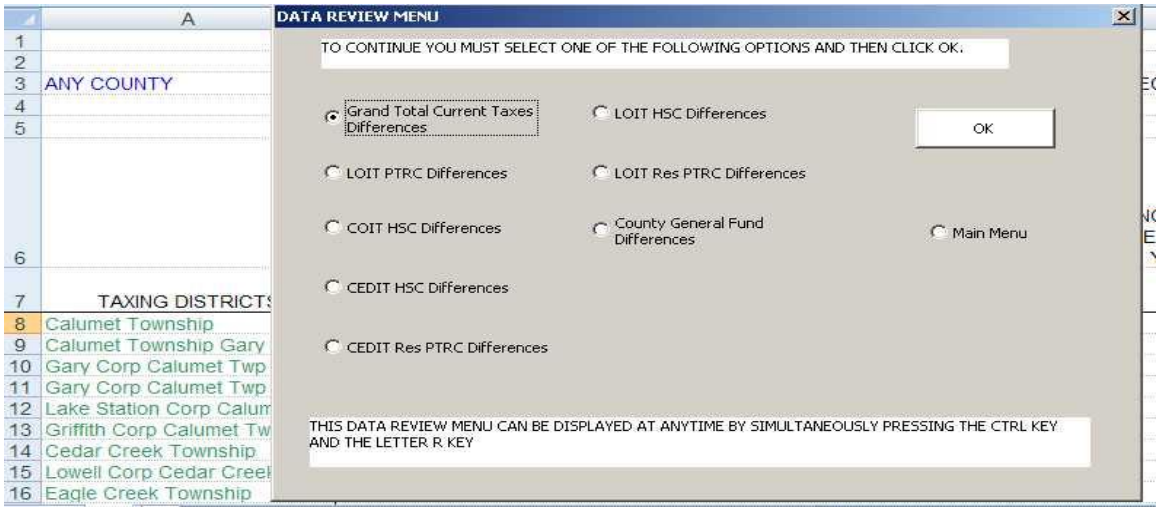
In the worksheet after Section 5 there are columns that calculate the Grand Total Current Taxes, the LOIT Property Tax Replacement Credit, the Homestead Credit (COIT, CEDIT and LOIT), the CEDIT Residential Property Tax Credit and the LOIT Residential Property Tax Credit. These calculations are based on the tax rates DLGF and you have entered to the worksheet and the assessed values and tax amounts you have entered to the worksheet. We refer to these calculation columns as "Review Area". They help us and **you** to validate the data you have entered to the worksheet.

There will be differences in the "Rounding Difference Proof" columns, because there will be differences associated with rounding. Small rounding differences are ok and the abstract data that has been entered to the worksheet is most likely ok. Rounding differences will vary with the assessed value and tax amount. The larger the assessed value or tax amount is the larger the rounding difference is. Generally rounding differences are less the $50.00, but if the assessed value and/or tax amount is hundreds of millions, then the rounding difference can be a few hundred dollars.

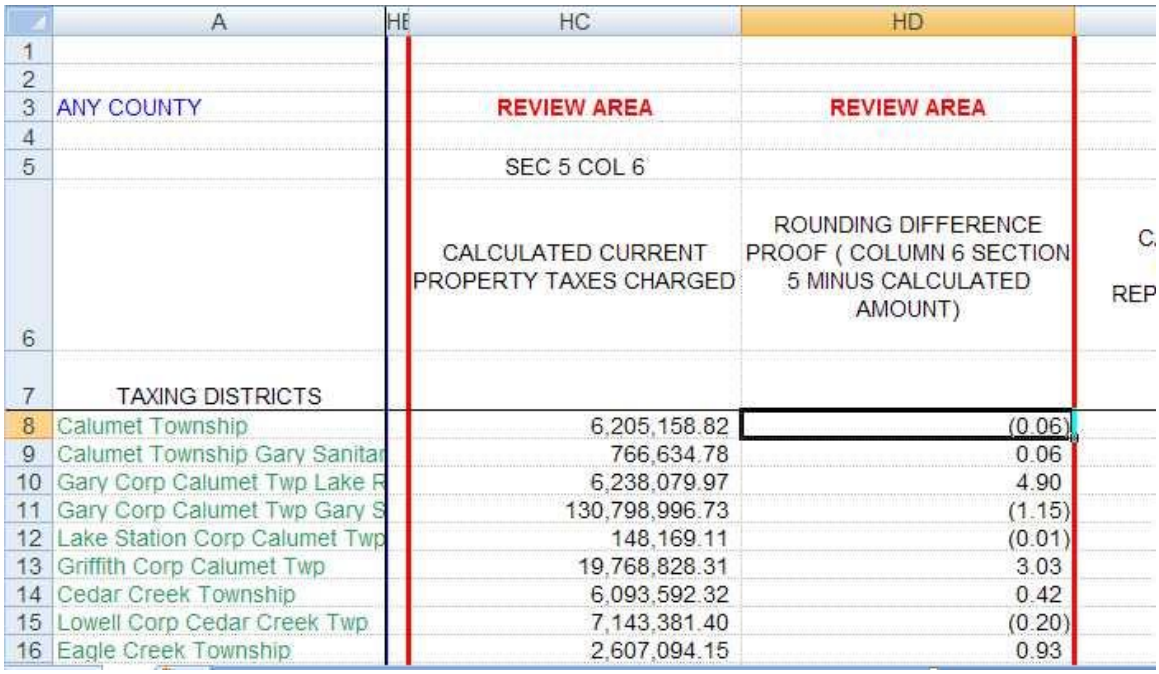
To begin the DATA REVIEW from the "MAIN MENU" select the DATA REVIEW button. Next click the "OK BUTTON FOR DATA ENTRY OR DATA REVIEW".



To review the Grand Total Current Taxes Differences, then at the "DATA REVIEW MENU" select Grand Total Current Taxes Differences and click the OK button.



After clicking the OK button you will be taken to the Calculated Current Property Taxes Charged Difference Column.



	A	HC	HD
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 6	
6		CALCULATED CURRENT PROPERTY TAXES CHARGED	ROUNDING DIFFERENCE PROOF (COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	6,205,158.82	(0.06)
9	Calumet Township Gary Sanitar	766,634.78	0.06
10	Gary Corp Calumet Twp Lake R	6,238,079.97	4.90
11	Gary Corp Calumet Twp Gary S	130,798,996.73	(1.15)
12	Lake Station Corp Calumet Twp	148,169.11	(0.01)
13	Griffith Corp Calumet Twp	19,768,828.31	3.03
14	Cedar Creek Township	6,093,592.32	0.42
15	Lowell Corp Cedar Creek Twp	7,143,381.40	(0.20)
16	Eagle Creek Township	2,607,094.15	0.93

The calculated current property taxes charged review area column is the calculation of taxes that is from taking the Total Net Value of Taxables from Column 30, Section 1B times the Approved Tax Rate from Column 31, Section 1B divided by 100.

Total Net Value of Taxables (Column 30, Section 1B) X Approved Tax Rate (Column 31, Section 1B) ÷ 100 = Calculated Current Property Taxes Charged Review Area

The amount in the Difference Column of the Calculated Current Property Taxes Charged Review Area is the difference between the calculated tax amount and the amount in Section 5 Column 6. This difference is a rounding difference.

The rounding difference should be a nominal amount, normally less than $50.00 but can be more if the total taxes amount is several millions and should vary in proportion to the size of the taxing district. The larger the amount of taxes, the greater the rounding difference will be.

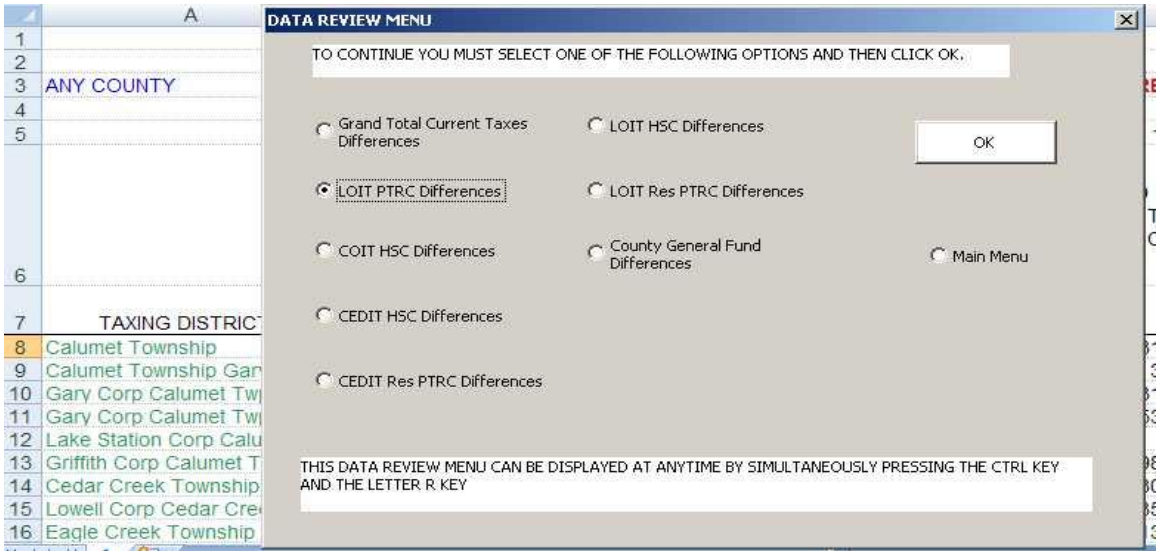
The Difference Column is seldom zero. There is almost always a rounding difference. A difference of zero normally only happens in a small taxing district with few parcels. Differences that are considered greater than normal rounding errors **must be resolved** prior to submitting the abstract.

Common reasons for differences greater than rounding:

1. Valuations reported in Section 1 **DO NOT** agree with tax duplicate valuations.
2. TIF increment value not entered correctly in Section 1.
3. Total current taxes reported in Section 5 **DO NOT** agree with tax duplicate.
4. TIF increment taxes not entered correctly in Section 5.
5. Statement processing charges and late assessment penalties reported in Section 5 **DO NOT** agree with tax duplicate.
6. The worksheet tax rate does not agree with the tax rate used to calculate tax statements. (**Note: all tax rates used to calculate tax statements MUST AGREE with the tax rate certified by the Department of Local Government Finance. If they do not, then you will be required to recalculate tax statements.)**
7. The tax rates certified by the Department of Local Government Finance should be the same rate that has been entered to the worksheet by the Department of Local Government Finance. **If they are not, then contact the State Auditor's Office immediately.**

After the Grand Total Current Taxes Differences have been reviewed, then simultaneously press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the LOIT PTRC Differences. To review the LOIT PTRC Differences, select the LOIT PTRC Differences button and click the OK button.



The calculation of the Less LOIT PTRC review area column is the Total Net Taxable Value (Section 1B, Column 30) times the Approved Tax Rate (Section 1B, Column 31) divided by 100 times the LOIT PTRC rate divided by 100.

Total Net Taxable Value (Section 1A, Column 30) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 X (LOIT PTRC Rate ÷ 100) = Review Area Less LOIT Property Tax Replacement Credit.

The amounts in the Difference Column of the Less LOIT Property Tax Replacement Credit review area equals the difference between the calculated LOIT PTRC amount and the LOIT PTRC amount entered in Section 5, Column 10. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

There is almost always a rounding difference. Differences that are greater than rounding **must be resolved** prior to submitting the abstract.

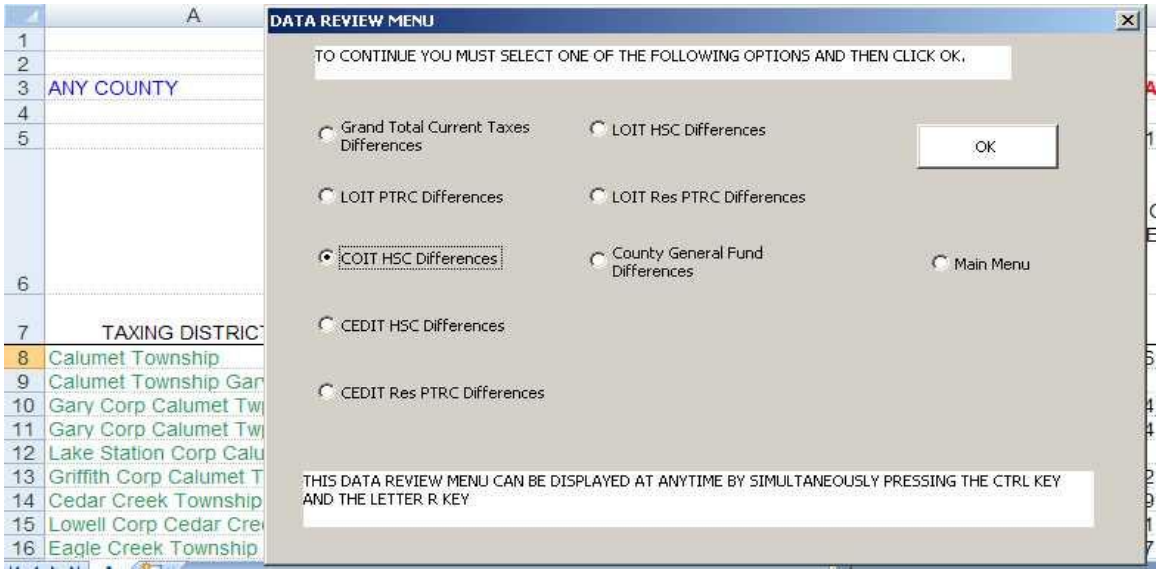
	A	HE	HF
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 10	
6		CALCULATED LOIT PROPERTY TAX REPLACEMENT CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 10 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	310,257.94	0.03
9	Calumet Township Gary Sanitar	38,331.74	(0.02)
10	Gary Corp Calumet Twp Lake R	311,904.00	(0.01)
11	Gary Corp Calumet Twp Gary S	6,539,949.84	0.04
12	Lake Station Corp Calumet Twp	7,408.46	(0.01)
13	Griffith Corp Calumet Twp	988,441.42	0.02
14	Cedar Creek Township	304,679.62	(0.02)
15	Lowell Corp Cedar Creek Twp	357,169.07	0.03
16	Eagle Creek Township	130,354.71	(0.01)

Some common reasons for differences greater than rounding are:

1. The LOIT PTRC amount reported in Section 5, Column 10 does not agree with the tax duplicate.
2. The worksheet LOIT PTRC rate does not agree with the LOIT PTRC rate used to calculate tax statements.
3. The LOIT PTRC rate entered by the county auditor in the tax rate area of the worksheet is not the same as the LOIT PTRC rate calculated by the county auditor.
4. The TIF LOIT PTRC amount was not entered in Section 5 correctly or the TIF LOIT PTRC rate was not entered in the tax rate area of the worksheet.

After the LOIT PTRC Differences have been reviewed, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

If applicable, the next data to be reviewed is the COIT HSC Differences. To review the COIT HSC Differences, select the COIT HSC Differences button and click the OK button.



The calculation of the Less COIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 32 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Tax times the LOIT PTRC rate, if applicable, divided by 100 equals the LOIT Property Tax Replacement Credit. The Gross Homestead Taxes minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes times the COIT HSC Rate divided by 100 equals the Review Area of COIT Homestead Credit.

Net Homestead Value (Section 1B, Column 32 X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Homestead Taxes

Gross Homestead Taxes X LOIT PTRC Rate, if applicable ÷ 100 = LOIT Property Tax Replacement Credit

Gross Homestead Taxes minus LOIT Property Tax Replacement Credit = Net Homestead Taxes

Net Homestead Taxes X COIT HSC Rate ÷ 100 = Review Area COIT Homestead Credit

The amount in the Difference Column of the COIT Homestead Credit review area equals the difference between the calculated COIT HSC amount and the COIT HSC amount entered in Section 5, Column 11. This difference is a rounding difference. The rounding differences should be small amounts and <u>should be less than the current property tax rounding differences</u>. The larger the dollar amount of the COIT homestead credit the larger the rounding difference will be. The difference column should rarely equal zero.

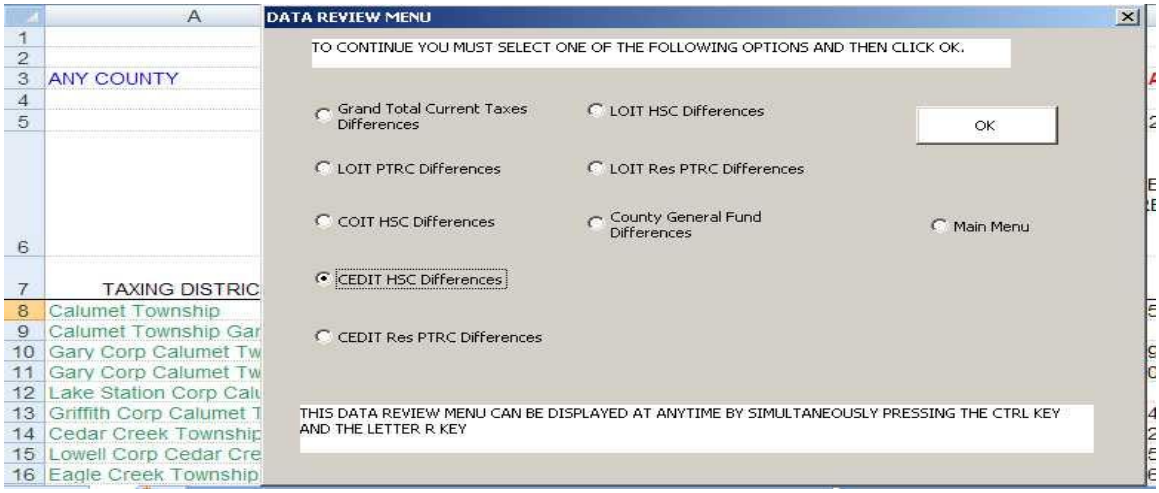
	A	HG	HH
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 11	
6		CALCULATED COIT HOMESTEAD CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 11 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	17,812.36	(0.02)
9	Calumet Township Gary Sanitar	106.48	0.00
10	Gary Corp Calumet Twp Lake R	4,842.55	(0.01)
11	Gary Corp Calumet Twp Gary S	205,130.27	(0.20)
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	87,255.13	(0.09)
14	Cedar Creek Township	31,283.75	(0.03)
15	Lowell Corp Cedar Creek Twp	32,892.40	(0.03)
16	Eagle Creek Township	8,166.61	(0.01)

Some common reasons for differences greater than rounding:

1. The COIT Homestead Credit amount reported in Section 5, Column 11 does not agree with the tax duplicate.
2. The worksheet COIT Homestead Credit Rate does not agree with the COIT Homestead Credit used to calculate Tax Statement.
3. The Net Homestead Value was not entered in Section 1B, Column 32 or the amount entered does not agree with tax duplicates.
4. The TIF COIT Homestead Credit amount was not entered in Section 5 correctly or the TIF COIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the COIT HSC Differences have been reviewed, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

If applicable, the next data to be reviewed is the CEDIT HSC Differences. To review the CEDIT HSC Differences, select the CEDIT HSC Differences button and click the OK button.



The calculation of the Less CEDIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 32 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Tax times LOIT PTRC rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Homestead Taxes minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes times the CEDIT HSC Rate divided by 100 equals the Review Area of CEDIT Homestead Credit.

Net Homestead Value (Section 1B, Column 32) Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Homestead Taxes

Gross Homestead Taxes X LOIT PTRC Rate, if applicable ÷ 100 = LOIT Property Tax Replacement Credit

Gross Homestead Taxes minus LOIT Property Tax Replacement Credit = Net Homestead Taxes

Net Homestead Taxes X CEDIT HSC Rate÷ 100 = Review Area CEDIT Homestead Credit

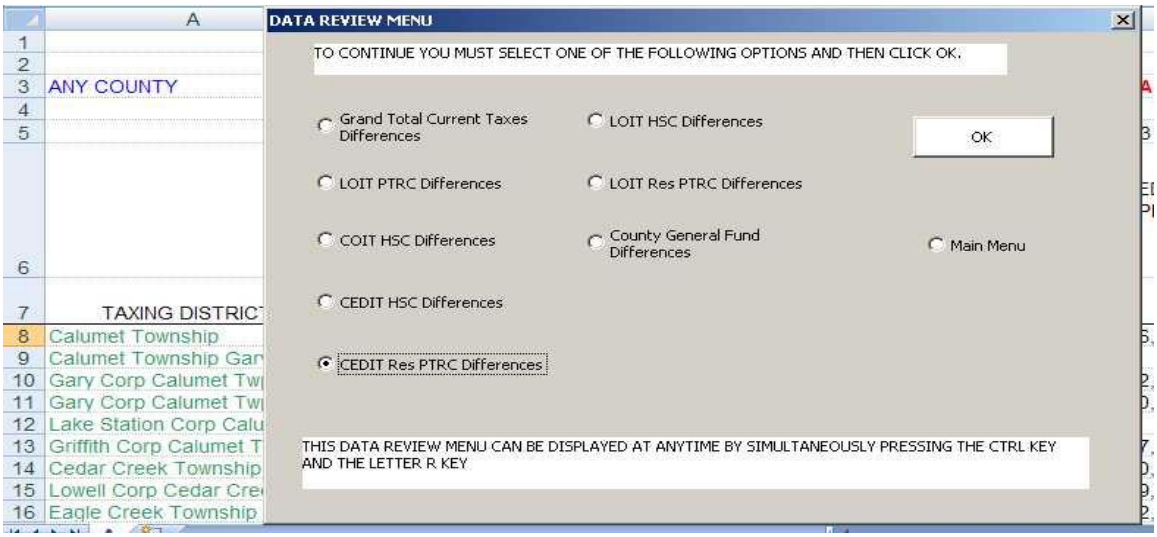
	A	HI	HJ
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 12	
6		CALCULATED CEDIT HOMESTEAD CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 12 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	35,624.70	(0.02)
9	Calumet Township Gary Sanitar	212.96	0.00
10	Gary Corp Calumet Twp Lake R	9,685.09	0.00
11	Gary Corp Calumet Twp Gary S	410,260.34	(0.21)
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	174,510.17	(0.08)
14	Cedar Creek Township	62,567.48	(0.04)
15	Lowell Corp Cedar Creek Twp	65,784.78	(0.04)
16	Eagle Creek Township	16,333.21	(0.01)

Some common reasons for differences greater than rounding:

1. The CEDIT Homestead Credit amount reported in Section 5, Column 12 does not agree with the tax duplicate.
2. The worksheet CEDIT Homestead Credit Rate does not agree with the CEDIT Homestead Credit used to calculate Tax Statement or the CEDIT Homestead Credit rate was entered in tax rate area of the worksheet.
3. The Net Homestead Value was not entered in Section 1B, Column 32 or the amount entered does not agree with tax duplicates.
4. The TIF CEDIT Homestead Credit amount was not entered in Section 5 correctly or the TIF CEDIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the CEDIT HSC Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the CEDIT Residential Property Tax Credit Differences. To review the CEDIT Residential Property Tax Credit differences, select the CEDIT Residential Property Tax Credit Differences button and click the OK button.



The calculation of the Less CEDIT Residential Property Tax Credit Review Area column is as follows: the Net Residential Value from Section 1B, Column 33 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Residential Taxes. The Gross Residential Taxes times the LOIT Property Tax Replacement Credit Rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Residential tax minus the LOIT PTRC equals the Net Residential Tax. Then take the Net Residential Tax times the CEDIT Residential Property Tax Credit Rate divided by 100 to equal the CEDIT Residential Property Tax Amount.

Net Residential Value (Section 1B, Column 33) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Residential Taxes

Gross Residential Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Residential Taxes minus LOIT Property Tax Replacement Credit equals Net Residential Property Tax

Net CEDIT Residential Property Tax X CEDIT Residential Property Tax Credit Rate ÷ 100 = CEDIT Residential Property Tax Credit

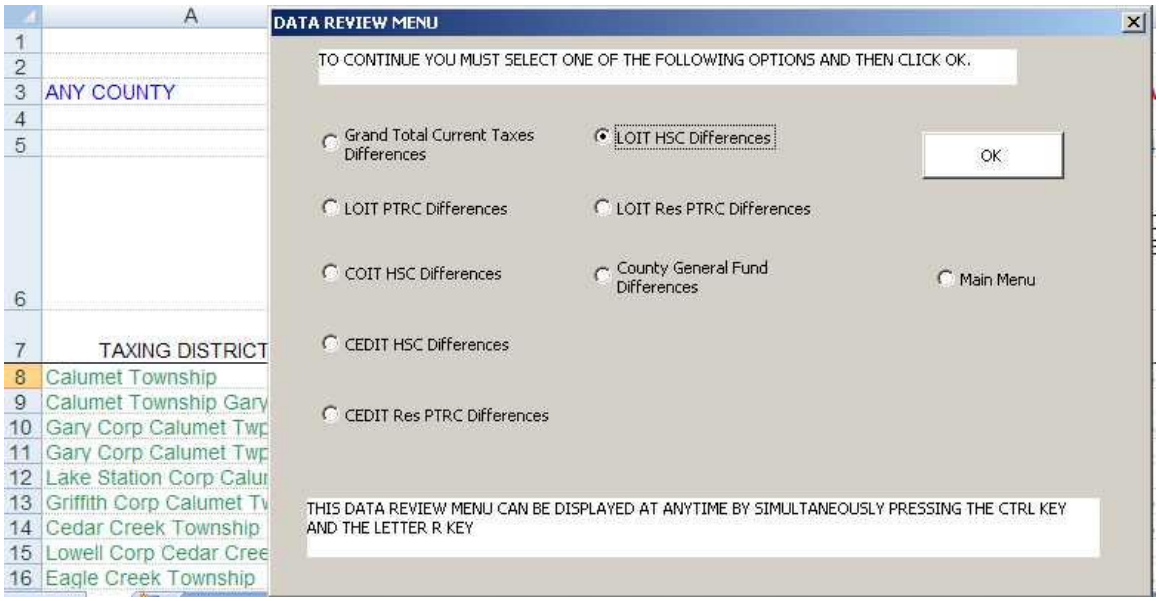
	A	HK	HL
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 13	
6		CALCULATED CEDIT RESIDENTIAL PROPERTY TAX CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 13 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	3,694.84	0.75
9	Calumet Township Gary Sanitar	18.09	0.27
10	Gary Corp Calumet Twp Lake R	1,284.98	(0.98)
11	Gary Corp Calumet Twp Gary S	41,921.15	1.85
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	16,079.81	(0.81)
14	Cedar Creek Township	6,417.99	1.01
15	Lowell Corp Cedar Creek Twp	5,491.40	1.60
16	Eagle Creek Township	1,372.05	(0.05)

Some common reasons for differences greater than rounding:

1. The CEDIT Residential Property Tax Credit amount reported in Section 5, Column 13 does not agree with the tax duplicate.
2. The worksheet CEDIT Residential Property Tax Credit Rate does not agree with the CEDIT Residential Property Tax Credit Rate Credit used to calculate Tax Statement.
3. The Net Residential Value was not entered in Section 1B, Column 33 or the amount entered does not agree with tax duplicates.
4. The TIF CEDIT Residential Property Tax Credit amount was not entered in Section 5 correctly or the TIF CEDIT Residential Property Tax Credit rate was not entered in the tax rate area of the worksheet.

After the CEDIT Residential Property Tax Credit Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

If applicable, the next data to be reviewed is the LOIT HSC Differences. To review the LOIT HSC Differences, select the LOIT HSC Differences button and click the OK button



The calculation of the Less LOIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 32 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Tax times LOIT PTRC rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Homestead Taxes minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes times the LOIT HSC Rate divided by 100 equals the Review Area of LOIT Homestead Credit.

Net Homestead Value (Section 1B, Column 32) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Homestead Taxes

Gross Homestead Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Homestead Taxes minus LOIT Property Tax Replacement Credit = Net Homestead Taxes

Net Homestead Taxes X LOIT HSC Rate÷ 100 = Review Area LOIT Homestead Credit

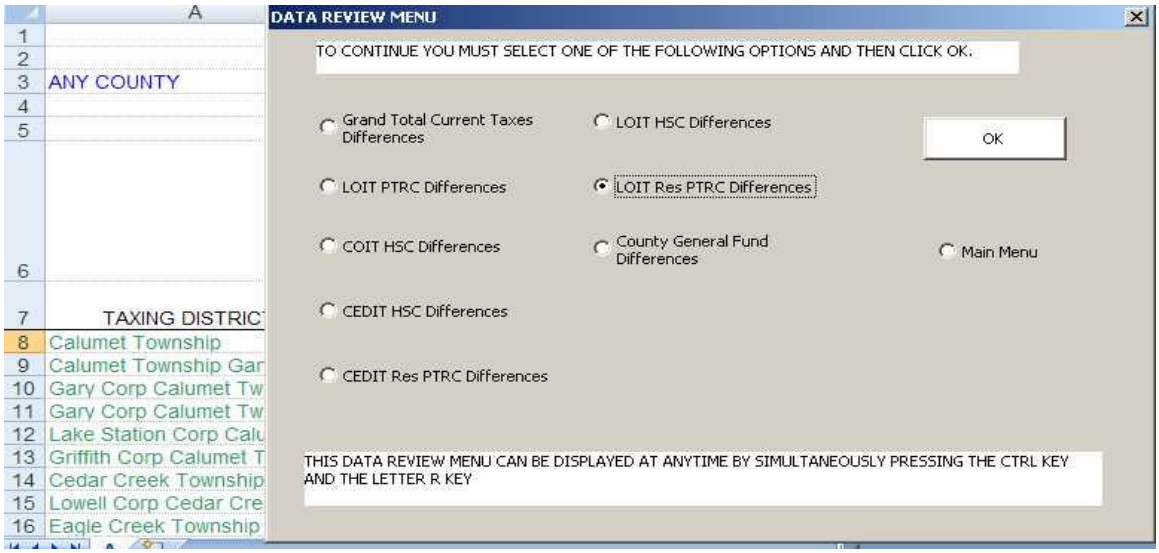
	A	HM	HN
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 14	
6		CALCULATED LOIT HOMESTEAD CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 14 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	13,412.71	(0.02)
9	Calumet Township Gary Sanitar	80.18	0.00
10	Gary Corp Calumet Twp Lake R	3,646.44	0.00
11	Gary Corp Calumet Twp Gary S	154,463.14	(0.20)
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	65,703.14	(0.09)
14	Cedar Creek Township	23,556.67	(0.03)
15	Lowell Corp Cedar Creek Twp	24,767.99	(0.03)
16	Eagle Creek Township	6,149.46	(0.01)

Some common reasons for differences greater than rounding:

1. The LOIT Homestead Credit amount reported in Section 5, Column 14 does not agree with the tax duplicate.
2. The worksheet LOIT Homestead Credit Rate does not agree with the LOIT Homestead Credit used to calculate Tax Statement.
3. The Net Homestead Value was not entered in Section 1B, Column 32 or the amount entered does not agree with tax duplicates.
4. The TIF LOIT Homestead Credit amount was not entered in Section 5 correctly or the TIF LOIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the LOIT HSC Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the LOIT Residential Property Tax Credit Differences. To review the LOIT Residential Property Tax Credit differences, select the LOIT Residential Property Tax Credit Differences button and click the OK button



The calculation of the Less LOIT Residential Property Tax Credit Review Area column is as follows: the Net Residential Value from Section 1B, Column 33 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Residential Taxes. The Gross Residential Taxes times the LOIT Property Tax Replacement Credit Rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Residential tax minus the LOIT PTRC amount equals the Net Residential Tax. Then take the Net Residential Tax times the LOIT Residential Property Tax Credit Rate divided by 100 to equal the LOIT Residential Property Tax Credit Amount.

Net Residential Value (Section 1B, Column 33) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Residential Taxes

Gross Residential Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Residential Taxes minus LOIT Property Tax Replacement Credit equals Net Residential Property Tax

Net Residential Property Tax X LOIT Residential Property Tax Credit Rate ÷ 100 = LOIT Residential Property Tax Credit

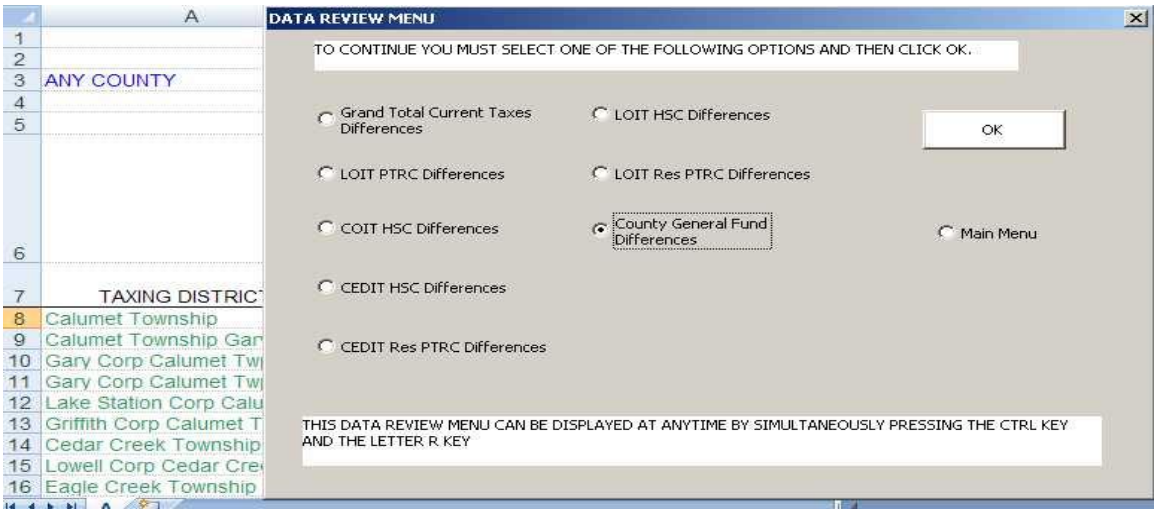
	A	HO	HP	
1				
2				
3	ANY COUNTY	REVIEW AREA	REVIEW AREA	
4				
5		SEC 5 COL 15		
6		CALCULATED LOIT RESIDENTIAL PROPERTY TAX CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 15 SECTION 5 MINUS CALCULATED AMOUNT)	UN GENE
7	TAXING DISTRICTS			
8	Calumet Township	4,437.36	0.49	
9	Calumet Township Gary Sanitar	21.73	0.24	
10	Gary Corp Calumet Twp Lake R	1,543.21	(0.21)	
11	Gary Corp Calumet Twp Gary S	50,345.66	(0.66)	
12	Lake Station Corp Calumet Twp	0.00	0.00	
13	Griffith Corp Calumet Twp	19,311.23	(0.23)	
14	Cedar Creek Township	7,707.75	(2.75)	
15	Lowell Corp Cedar Creek Twp	6,594.96	0.04	
16	Eagle Creek Township	1,647.77	(2.77)	

Some common reasons for differences greater than rounding:

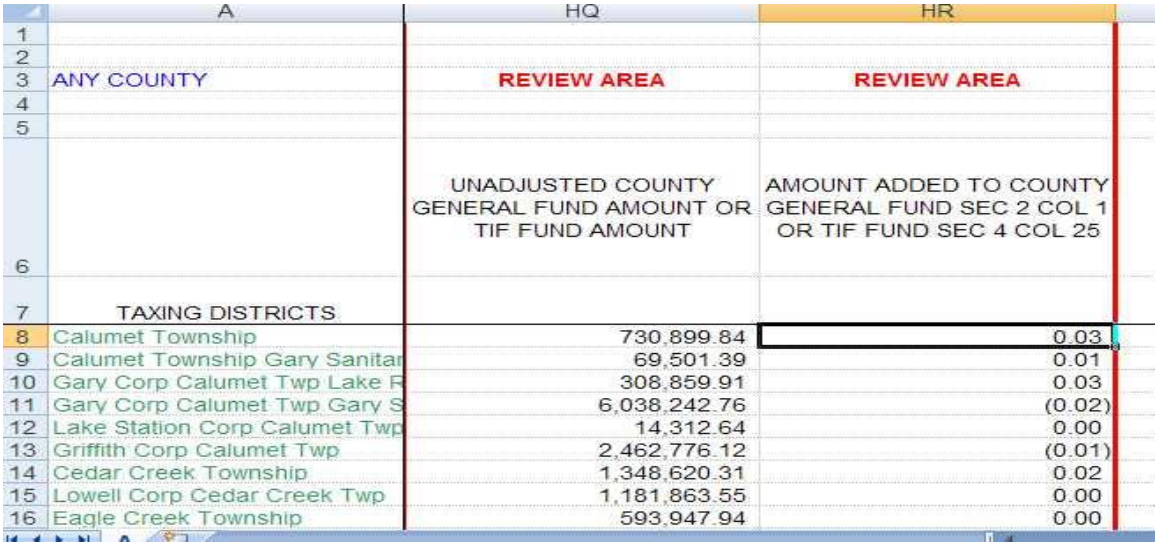
1. The LOIT Residential Property Tax Credit amount reported in Section 5, Column 15 does not agree with the tax duplicate.
2. The worksheet LOIT Residential Property Tax Credit Rate does not agree with the LOIT Residential Property Tax Credit Rate Credit used to calculate Tax Statement.
3. The Net Residential Value was not entered in Section 1B, Column 33 or the amount entered does not agree with tax duplicates.
4. The TIF LOIT Residential Property Tax Credit amount was not entered in Section 5 correctly or the TIF LOIT Residential Property Tax Credit rate was not entered in the tax rate area of the worksheet.

After the LOIT Residential Property Tax Credit Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the County General Fund Differences. To review the County General Fund differences, select the County General Fund Differences button and click the OK button.



After clicking OK you will be taken to the County General Fund Review Area and Differences columns.



	A	HQ	HR
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
6		UNADJUSTED COUNTY GENERAL FUND AMOUNT OR TIF FUND AMOUNT	AMOUNT ADDED TO COUNTY GENERAL FUND SEC 2 COL 1 OR TIF FUND SEC 4 COL 25
7	TAXING DISTRICTS		
8	Calumet Township	730,899.84	0.03
9	Calumet Township Gary Sanitar	69,501.39	0.01
10	Gary Corp Calumet Twp Lake R	308,859.91	0.03
11	Gary Corp Calumet Twp Gary S	6,038,242.76	(0.02)
12	Lake Station Corp Calumet Twp	14,312.64	0.00
13	Griffith Corp Calumet Twp	2,462,776.12	(0.01)
14	Cedar Creek Township	1,348,620.31	0.02
15	Lowell Corp Cedar Creek Twp	1,181,863.55	0.00
16	Eagle Creek Township	593,947.94	0.00

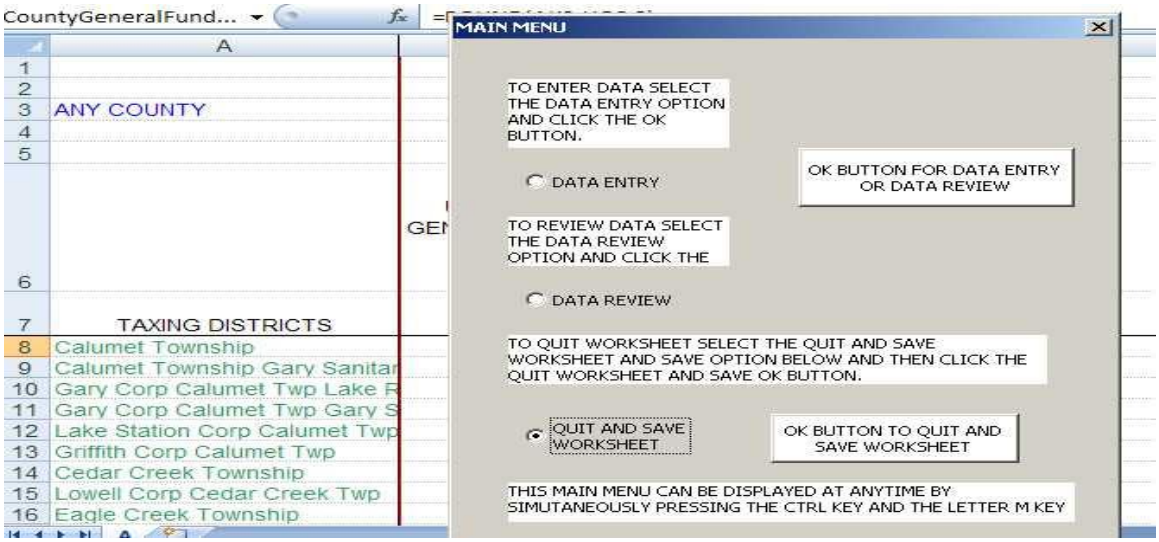
The worksheet allocates the Grand Total Current Taxes less the Circuit Breaker amounts to the funds in Sections 2 through 4. The Grand Total Current Taxes amount is allocated by the fund tax rate. Whenever this allocation is done the individual fund amounts may not add to the Grand Total Current Taxes amount, because of rounding. In this abstract worksheet all of the rounding adjustments have been made to the County General Fund amount. The Review Area column labeled "Amount Added to County General Fund" is the rounding adjustment added to the County General Fund. These rounding adjustments should only be a few cents. If there are any adjustments greater than a few cents, then contact the State Auditor's Office immediately.
This concludes the worksheet data review.

PART IV

SAVING ABSTRACT WORKSHEET

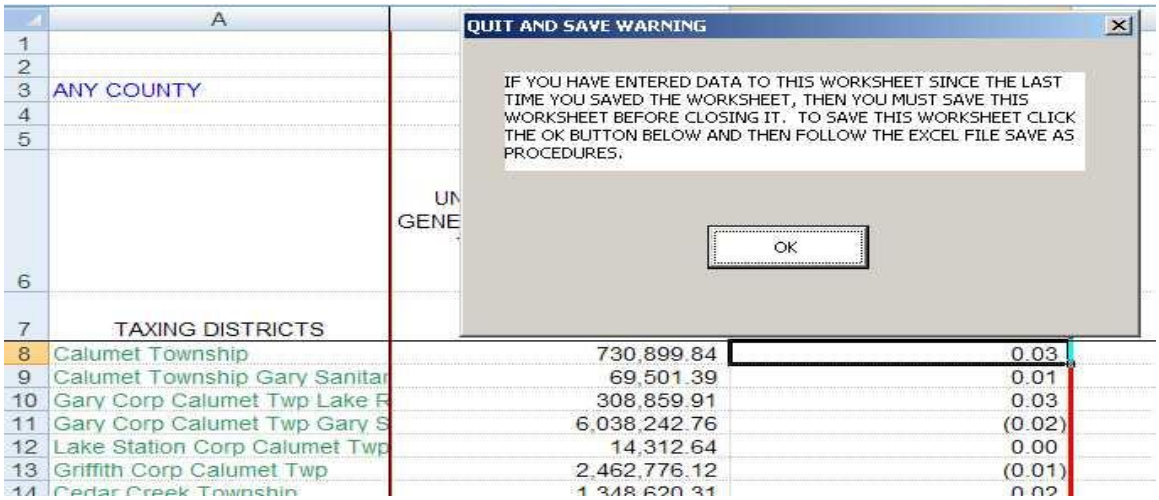
SAVING WORKSHEET

You must save the worksheet before closing it. From the MAIN MENU select the QUIT AND SAVE WORKSHEET button and click the OK BUTTON TO QUIT AND SAVE WORKSHEET.



After you have read and understood the instructions, click the OK button.

After clicking OK, then the Excel worksheet menu bar can be used to save the worksheet.



From the Excel menu bar select File and then select Save As. In the Save As box locate where you want to save the worksheet, then click the Save button.

PART V

ABSTRACT DETAILED INFORMATION AND GENERAL INSTRUCTIONS

GENERAL INFORMATION

The abstract of taxes is to be prepared as soon as the tax duplicates are completed, **but not before**. In the past, problems have occurred at December Settlement with abstract charges being different than the charges shown on the abstract filed with the Auditor of State's Office. What appears to be occurring is that abstracts are being prepared from abstract worksheets, produced by the county's computer system, that have been generated prior to the production of the tax duplicates. Careful attention needs to be taken in the generation of the abstract worksheets from the county's computer system. Calculate tax duplicates first and generate abstract worksheets immediately following. **Do not generate abstract worksheets from the county's computer system prior to calculating tax duplicates.** If the abstract worksheet is produced from the county's computer system and changes are made to tax parcels after the production of the abstract worksheet and prior to the production of the tax duplicates, then the abstract worksheet and abstract will not agree with the tax duplicates. In these instances the worksheets will need to be printed again. If the worksheets are not printed again, then at December Settlement the county's computer system will report as abstract charges the amounts from the tax duplicates and not what was on the abstract worksheet and the abstract. The premature production of the abstract worksheets is possibly the reason behind differences in abstract charges occurring at December Settlement.

After the tax duplicates have been calculated, any changes made to tax parcels ***must be done*** with a Certificate of Error, Auditor's Charges, Auditor's Assessments and Added Assessments. If changes are made without using the appropriate procedure, then at December Settlement the county's computer system will report, as abstract charge amounts, amounts that are different than what was on the abstract worksheet and abstract.

Please, do not delay filing the abstract of taxes. In the past counties have waited to file the abstract of taxes at the same time the June Settlement is filed. This is ***unacceptable***; first because the abstract ***should be filed and approved*** before tax statements are mailed, secondly it is not fair to other counties for us to have to process an abstract when we should be processing June Settlements.

The abstract of taxes is the report of the current and delinquent real estate taxes, current and delinquent utility taxes, delinquent non business personal property, current and delinquent business personal property taxes, and delinquent mobile home taxes. **Current mobile home taxes are not reported on the abstract, they are reported as added Charges and Assessments at December Settlement.**

The current taxes reported on the abstract must agree with the assessments, deductions, and current taxes in the real estate, utility, and business personal property tax duplicates. Some counties may not have a separate utility tax duplicate. Some counties may include utility assessments and taxes in the business personal property duplicate. However, utility assessments, business personal property assessments and taxes are to be reported separately on the abstract.

The delinquencies reported on the abstract must agree with the delinquencies in the real estate, utility, personal property, and mobile home tax duplicates, and should also agree with the delinquencies reported at the previous December Settlement plus the penalties added at the prior final tax installment due date.

The assessments and total taxes reported on the abstract are not computed, it is a summary report of the tax duplicates.

Taxing Districts -

If you have a TIF district(s), then it/they must be listed at the bottom of the abstract. Above the TIF district(s) are the township, town and city taxing districts. These taxing districts are loaded to the abstract worksheet by the Department of Local Government Finance. The abstract worksheet has a specific location at the bottom of the abstract for TIF district(s).

In the following instructions references are made to taxing district lines, and TIF district lines. **Taxing district lines** are the township, town, and city taxing district lines at the top of the abstract. **TIF district lines** are the TIF district lines at the bottom of the abstract.

SECTION 1A
DETAILED INFORMATION:

Section 1A and 1B:

The assessment values and deductions reported in Sections 1A and 1B must agree with the assessment values and deductions in the real estate, utility, and business personal property tax duplicates. Utility assessments are reported separately from the business personal property assessments on the abstract.

Section 1A: Real Estate

NOTE: GOVERNMENT PARCEL VALUES AND EXEMPTIONS ARE NOT INCLUDED ON THE ABSTRACT. IF A PORTION OF A GOVERNMENT PARCEL IS LEASED, THEN ONLY THE TAXABLE PORTION OF THE PARCEL IS ENTERED ON THE ABSTRACT

Section 1A, Column 1

Section 1A, Column 1 is the total residential and nonresidential real estate land value. These amounts must agree with the gross land value from the real estate tax duplicate. Do not show the residential and nonresidential values separately; show them as one amount in column 1. The gross land values are normally in column 1 of the tax duplicate.

Section 1A, Column 2

Section 1A, Column 2 is the total residential and nonresidential real estate improvement value and must agree with the gross improvement value from the real estate tax duplicate. Do not show the residential and nonresidential values separately; show them as one amount in column 2. The gross improvement values are normally in column 2 of the tax duplicate.

Section 1A, Column 3

Section 1A, Column 3 is the total of columns 1 and 2. The abstract worksheet calculates this total.

If there is a TIF district(s) ***do not enter any amounts*** on the TIF district line for columns 1 through 3. The TIF land and improvement increment values are to be included in the land and improvement values reported on the taxing district line of the taxing district where the TIF district is located.

Section 1A, Columns 4 through 16

In Columns 4 through 16, enter real estate deductions. Deduction amounts are entered as positive amounts and are deducted as the taxing district lines are calculated across.

Deduction amounts may have to be obtained from some source other than the tax duplicate. Deduction amounts may not be sufficiently detailed in the tax duplicate to complete Columns 4 through 16 of Section 1A. One source for obtaining the deduction amounts will be the assessor's books, or valuation reports. If a source other than the tax duplicate is used, then **make sure** the total deduction in the other source agrees with the total deductions in the tax duplicates. If they do not agree, the deduction amounts reported in Section 1A will be incorrect and will cause the abstract to be incorrect.

If a deduction(s) exist for your county that is not listed in columns 4 through 16, then contact the Auditor of State's Office for corrective measures. IF A DEDUCTION(S) EXISTS FOR YOUR COUNTY THAT IS NOT LISTED IN COLUMNS 4 THROUGH 16 DO NOT COMBINE THE DEDUCTION WITH ONE OF THE DEDUCTIONS LISTED!

If there is a TIF district(s), **do not** enter amounts on the TIF district line for columns 4 through 16.

Section 1A, Column 17

If there is a TIF District(s) that includes real estate increment value(s), then the increment value(s) are to be entered in Section 1A, Column 17.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide those values. Questions concerning TIF increment value(s) will have to be directed to the Department of Local Government Finance.

On the **taxing district line** of the taxing district where the TIF District is located, enter the increment value as a **positive amount**. The increment value will be deducted as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

On the **TIF district line** at the bottom of the abstract, enter the increment value as a **negative (-) amount**. On the TIF District line the increment value will be added as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the Taxing District line of the taxing district where the TIF District is located. **The grand total of the TIF column will equal zero.**

Do not use column 17 for anything other than TIF increment value. If there is no TIF district(s) that has real estate increment value(s), then this column will be blank.

Section 1A, Column 18

Section 1A, Column 18 is the net value of real estate and must agree with the net value of real estate from the real estate tax duplicate. The net value is in column 4 of most tax duplicates. Column 18 is obtained by subtracting columns 4 through 16 from column 3. The abstract worksheet calculates this total.

Section 1A, Column 18 of the TIF district(s) line will equal the increment value entered in column 17, except that the amount in column 18 will be a positive amount. The worksheet program calculates this column as long as the increment value was entered on the TIF district(s) line in column 17 as a negative (-) amount.

Taxing districts that have TIF District(s), the amount in column 18 on the taxing district line of the taxing district where the TIF District is located; plus the amount in column 18 on the TIF District line should equal the tax duplicate net real estate value of the taxing district.

BUSINESS PERSONAL PROPERTY AND TOTAL VALUATIONS

Section 1B, Column 19

Section 1B, Column 19 is the state and local assessed utility and railroad values. The values will be found either in a separate utility tax duplicate, or in a section of the business personal property tax duplicate. The values are normally in column 1of the tax duplicate. **YOU MUST INCLUDE BOTH THE STATE AND LOCALLY ASSESSED UTILITY AND RAILROAD VALUES IN THIS COLUMN FOR THE DATA TO BE CONSIDERED COMPLIANT.**

Section 1B, Column 20

Section 1, Column 20 is the gross business personal property tax values other than the utility and railroad values. The business personal property values are normally in column 1 of the tax duplicate.

Section 1B, Column 21

Section 1B, Column 21 is the total of columns 19 and 20. The abstract worksheet calculates this total.

If there is a TIF district(s) that includes business personal property tax **do not** enter any amounts on the TIF district line for columns 19 and 20. The TIF increment value is to be included in the values reported on the taxing district line of the taxing district where the TIF district is located.

Section 1B, Columns 22 through 27

Section 1B, Columns 22 through 27 is where the business personal property tax deductions are reported. As with the real estate deductions, business personal property tax deduction amounts may have to be obtained from some source other than the tax duplicate. The tax duplicates may not sufficiently detail the deductions to complete these columns. The other source may be the assessor's book, or valuation reports. If a source other than the tax duplicate was used, then make sure the total deductions in the other source agrees with the total deductions in the tax duplicates; if they do not agree, then the values reported in Section 1B will be incorrect. This will cause the abstract to be incorrect.

The deduction amounts entered in columns 22 through 27 are entered as positive amounts and are subtracted as the taxing district line is calculated across.

If there is a deduction that exists for your county that is not listed in columns 22 through 27, then contact the Auditor of State's Office for corrective measures.

Section 1B, Column 28

If there is a TIF District(s) that includes business personal property increment value(s), then the increment value(s) are to be entered in Section 1B, Column 28.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide these values. Questions concerning TIF increment value(s) will have to be directed to the Department of Local Government Finance.

On the **Taxing District** line of the taxing district where the TIF district is located, enter the TIF increment value as a **positive amount**. On this line the increment value is deducted as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

On the **TIF District** line at the bottom of the abstract, enter the increment value as a **negative (-) amount**. On this line the increment value is added as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the taxing district line of the taxing district where the TIF District is located. **The grand total of the TIF column will equal zero.**

Do not use column 28 for anything other than TIF increment value. If no TIF district(s) have business personal property increment value(s), then this column will be blank.

Section 1B, Column 29

Section 1B, Column 29 is the net value of utility, railroad and business personal property. The net value in this column must agree with the net value in the utility, and business personal property tax duplicate. The net value is in column 4 of most tax duplicates. Column 29 is obtained by subtracting columns 22 through 28 from column 21. The abstract worksheet calculates this total.

Section 1B, Column 29 the TIF district(s) line will equal the increment value entered in column 28, except that the amount in column 29 will be a positive amount. The abstract worksheet calculates this column as long as the increment value on the TIF district(s) line in column 28 was entered as a negative amount.

Taxing districts that have TIF District(s), the amount in column 29 on the taxing district line of the tax district where the TIF District is located, plus the amount in column 29 on the TIF District line, should equal the tax duplicate net utility and business personal property value of the taxing district.

Section 1B, Column 30

Section 1B, Column 30 is the grand total of net real estate, state and local assessment of railroad, utilities and business personal property.

Section 1B, Column 31

Section 1B, Column 31 is where the taxing district total tax rate is entered. The abstract worksheet calculates this by copying the total tax rate from the tax rate area of the worksheet. If there is a TIF district(s), then the tax rate on the TIF District line of Section 1, Column 31 is the total taxing district rate of the taxing district where the TIF District is located. If there is a TIF District and there is no TIF District rate in Column 31, then verify that the TIF District tax rate has been entered. Please refer to Part II of this manual "TIF Data Entry" for an example.

Section 1B, Column 32

Section 1B, Column 32 is where the net homestead real estate value eligible for homestead credit is entered. If a homestead credit amount is entered in Section 5, Column 11, in Section 5 Column 12, or in Section 5 Column 14, for a taxing district, then there **must be** a net homestead real estate value entered in Section 1B, Column 32. If there is a TIF District with net homestead real estate values eligible for homestead credit, then the net homestead values must be entered in the TIF District line of Section 1B, Column 32.

Section 1B Column 33

Section 1B, Column 33 is where the net residential value for CEDIT and/or LOIT residential property tax credit amount is entered. If a CEDIT residential property tax credit amount is entered in Section 5, Column 13 or in Section 5 Column 15 for a taxing district, then there must be a net residential value for CEDIT and/or LOIT residential property tax credit entered in Section 1B, Column 33. If there is a TIF District with net residential value eligible for CEDIT and/or LOIT residential property tax credit, then the net residential value eligible for CEDIT and/or LOIT residential property tax credit values must be entered in the TIF District line of Section 1B, Column 33.

SECTION FIVE
DETAILED INFORMATION:

Delinquent Taxes and Penalties

The delinquent taxes and penalties that are to be reported in Section 5 Columns 17, 18, 19 and 20 are the delinquent taxes and penalties from the previous December Settlement plus the penalties added after that settlement.

Generally the amounts for this part of the abstract are from fall penalty reports that were produced as a part of the December Settlement. For systems that do not produce such reports, then the amounts are obtained from the previous year tax duplicates.

The delinquent taxes and penalties that are to be reported are the real estate, utility, personal property, and mobile home delinquent taxes and penalties. This part of the abstract is the **only** part of the abstract where mobile home taxes are included, but only the delinquent taxes and penalties**. The current mobile home taxes are not reported on the abstract**. Current mobile home taxes are reported as added charges at December Settlement.

If there are TIF district(s) that have delinquent increment taxes, then those delinquencies are to be reported on the TIF district lines in the appropriate columns.

Section 5, Column 17

Section 5, Column 17 is where the delinquent real estate, utility, personal property and mobile home tax at the last December settlement is entered. This amount must agree with the total of the delinquent tax carried to the new duplicate column of the previous year real estate, utility, personal property and mobile home tax duplicates. **The grand total of this column must agree with the total of lines 24, 25 and 29 of the previous year December Settlement Sheet**.

Section 5, Column 18

Section 5, Column 18 is where the delinquent real estate, utility, personal property and mobile home penalties delinquent at the last December settlement are entered. This column must agree with the total of the delinquent additional penalty on prior year second installment, delinquent penalty on current first installment, delinquent 10% penalty on former year's taxes and delinquent penalties and interest unpaid

columns of the previous year real estate, utility, personal property and mobile home tax duplicates. **The grand total of this column must agree with the total of lines 26, 27, 28 and 30 of the previous year December Settlement Sheet.**

Section 5, Column 19

Section 5, Column 19 is where the penalty added on the delinquent second installment of real estate, utility, personal property and mobile home taxes is entered. This column should agree with the total of the penalty on the second installment delinquent column of the previous year real estate, utility, personal property and mobile home tax duplicate

Section 5, Column 20

Section 5, Column 20 is where the 10% penalty added on the delinquent prior year's taxes of real estate, utility, personal property and mobile home taxes is entered. This column should agree with the total of the 10% penalty on delinquent tax unpaid column of the previous year real estate, utility, personal property and mobile home tax duplicates. **The grand total of this column should agree, within a rounding difference, 10% of line 29 of the previous year December Settlement Sheet.**

Section 5, Column 21

Section 5, Column 21 equals the total of Section 5, Columns 18, 19 and 20. The abstract worksheet calculates this column for you. This column should also agree with the total of the delinquent penalties and interest carried to the new duplicate column of the previous year real estate, utility, personal property and mobile home tax duplicates and **must** agree with the delinquent penalties amount in the current year tax duplicate.

Section 5, Column 22

Section 5, Column 22 is the total of Section 5, Columns 17 and 21. The abstract worksheet calculates this total.

Section 5, Column 23

Section 5, Column 23 is the total of Section 5, Columns 6 and 22. The abstract worksheet calculates this total.

Section 5 – Grand Total Current Taxes

Section 5, Column 6

Section 5, Column 6 is where the grand total current taxes are entered. The grand total current tax amount includes the gross real estate, utility and business personal property taxes plus the real estate, utility, and business personal property statement processing charges, and the late assessment penalties on business personal property.

If there is a TIF District(s), then the current gross taxes on the TIF increment value is entered on the TIF District line in Column 6 Section 5. The TIF District current tax amount can be calculated by either using the State Board of Accounts TIF program, manually, or your tax system may provide this amount. Please refer to Part II of this manual "TIF Data Entry" for an example.

The amount is calculated manually by dividing the TIF District net value in Section 1B, Column 31 by 100, then multiply that amount times the tax rate in Section 1B, Column 32. **If the calculated TIF current tax amount is not evenly divisible by two, then the amount should be adjusted up or down so that it is evenly divisible by two.**

The current tax amount entered on the taxing district line of the taxing district where the TIF District is located must be reduced by the TIF current tax amount.

The Grand Total Current Tax Amount entered in Column 6 of Section 5 must agree with the Tax Duplicate Gross Tax Amount **including** statement processing charges and late assessment penalties.

If there is a TIF District(s), then the grand total current tax amount entered on the taxing district line of the taxing district where the TIF District is located plus the grand total current tax amount entered on the TIF District line must agree with the tax duplicate gross tax amount including statement processing charges and late assessment penalties.

TESTING THE TAX CALCULATIONS IN THE TAX DUPLICATE

On the grand total line of each of the tax duplicates take the net value of taxable property column of the tax duplicate, and divide it by 100, then take this amount times the total tax rate to get the calculated total gross taxes. Take the calculated total gross tax amount, and divide it by 2.

Net Value ÷ 100 X Total District Tax Rate = Gross Taxes

Gross Taxes ÷ 2 = Gross Tax per Installment

Compare this calculation to the gross tax each installment amount in column 5 of the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing taxes calculated in total to the total of the individual tax statement calculations which is the grand total of column 5 of the tax duplicate.

If the difference is larger than what would be expected from rounding, then recheck the calculations. Make sure the tax rate you used to test the duplicate calculations is the same rate used to calculate tax statements, and it is the same rate certified by the Department of Local Government Finance.

Section 5, Column 7

Section 5, Column 7 - enter the statement processing charges. The amount entered in this column must agree with the total statement processing charges from the real estate, utility, and personal property tax duplicates.

Section 5, Column 8

Section 5, Column 8, enter the late assessment penalties. The amount entered in this column must agree with the late assessment penalties from the personal property tax duplicate.

Section 5, Column 9

Section 5, Column 9 equals Column 6 less Column 7 and Column 8. The abstract worksheet calculates this total.

Section 5, Column 10

Section 5, Column 10, enter the LOIT property tax replacement credit on all property.

No TIF Property Tax Replacement Credit

If taxpayers in a TIF District do not receive LOIT property tax replacement credit or in other words taxpayers pay 100% of the tax rate, then no replacement credit is entered in Column 10 of Section 5 on the TIF district line.

TESTING THE TAX DUPLICATE LOIT PROPERTY TAX REPLACEMENT CREDIT AMOUNT

To test the LOIT property tax replacement credit calculations in the tax duplicates do the following calculation on the grand total line of each of the tax duplicates. Take the gross tax each installment column of all property on the tax duplicate times the LOIT property tax replacement credit rate divided by 100 to get the calculated LOIT property tax replacement each installment.

Gross Tax Each Installment of All Property X LOIT Property Tax Replacement Credit Rate ÷ 100
= LOIT PTRC Credit Amount per Installment

Compare this calculation to the LOIT property tax replacement credit each installment amount in the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing the replacement calculated in total to the total of the individual tax statement calculations which is the LOIT replacement amount in the tax duplicate.

If the difference is larger than what would be expected from rounding, then recheck the calculations. Make sure the LOIT property tax replacement credit rate used to test the duplicate calculations is the same LOIT property tax replacement credit used to calculate tax statements, and it is the same rate calculated on the LOIT property tax replacement credit rate calculation worksheets.

Section 5, Column 11

In Section 5, Column 11, enter the real estate COIT homestead credit amount. **This column only applies to COIT counties who have added homestead credits**. For COIT counties, the amount on the tax duplicate will mostly like be the total of COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 11 will be the COIT portion only**. If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, then the COIT homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the COIT homestead credit amount entered on the **TIF District** line.

The COIT homestead credit **does apply** to TIF increment taxes and COIT homestead credit distributions will be based on the grand total of Column 11 of Section 5.

Section 5, Column 12

In Section 5, Column 12, enter the real estate CEDIT homestead credit amount. **This column only applies to CEDIT counties who have added homestead credits**. For CEDIT counties, the amount on the tax duplicate will mostly like be the total of COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 12 will be the CEDIT portion only**. If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, then the CEDIT homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the CEDIT homestead credit amount entered on the **TIF District** line.

The CEDIT homestead credit **does apply** to TIF increment taxes and CEDIT homestead credit distributions will be based on the grand total of Column 12 of Section 5.

Section 5, Column 14

In Section 5, Column 14, enter the real estate LOIT homestead credit amount. **This column only applies to counties who have added LOIT (CAGIT or COIT) homestead credits**. For LOIT counties, the amount on the tax duplicate will mostly like be the total of COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 14 will be the CEDIT portion only**. If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, then the LOIT homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the LOIT homestead credit amount entered on the **TIF District** line.

The LOIT homestead credit **does apply** to TIF increment taxes and LOIT homestead credit distributions will be based on the grand total of Column 14 of Section 5.

TESTING THE TAX DUPLICATE HOMESTEAD CREDIT AMOUNT

On the taxing district's final real estate page take the total net homestead value divided by 100 multiplied times the taxing district total tax rate to get the gross homestead real estate property tax amount. Then multiply the gross homestead real estate property tax amount times the LOIT property tax replacement credit rate (if applicable) divided by 100 to get the LOIT property tax replacement credit amount on homestead real estate taxes. Subtract the homestead LOIT property tax replacement credit amount from the gross real estate homestead property tax amount to get the net homestead real estate property tax amount. Multiply the net real estate homestead property tax amount times the total homestead credit rate divided by 100 to get the calculated homestead credit amount. Divide the calculated homestead credit amount by 2 to get the per installment calculated amount.

Net Homestead Value ÷ 100 X Tax District Rate = Gross Homestead Property Taxes

Gross Homestead Property Taxes X LOIT PTRC Rate ÷ 100 = LOIT PTRC on Homestead Property Taxes

Gross Homestead Taxes – LOIT PTRC on Homestead Property Taxes Amount = Net Homestead Property Tax Amount

Net Homestead Property Taxes X TOTAL HSC Rate (in decimal format) = HSC Amount

Compare the calculated amount to the tax duplicate amount. The two amounts will differ by a small amount, which is a rounding difference. If the two amounts differ by more than a small amount, then recheck the calculations and verify that the homestead credit rate used to calculate tax statements is correct.

Section 5, Column 13

In Section 5, Column 13, enter the real estate CEDIT residential property tax credit amount. **This column only applies to CEDIT counties who have adopted the CEDIT residential property tax credit**. Your tax billing system must separate the CEDIT residential property tax credit from other property tax credits.

If there is a TIF District(s) that have residential property tax credit, then the CEDIT residential property tax credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the CEDIT residential property tax credit amount entered on the **TIF District** line.

The CEDIT residential property tax credit **does apply** to TIF increment taxes and CEDIT residential property tax credit distributions will be based on the grand total of Column 13 of Section 5.

Section 5, Column 15

In Section 5, Column 15, enter the real estate LOIT residential property tax credit amount. **This column only applies to counties who have adopted the LOIT (CAGIT or COIT) residential property tax credit**. Your tax billing system must separate the LOIT residential property tax credit from other property tax credits.

If there is a TIF District(s) that have residential property tax credit, then the LOIT residential property tax credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the LOIT residential property tax credit amount entered on the **TIF District** line.

The LOIT residential property tax credit **does apply** to TIF increment taxes and LOIT residential property tax credit distributions will be based on the grand total of Column 15 of Section 5.

TESTING THE TAX DUPLICATE RESIDENTIAL PROPERTY TAX CREDIT AMOUNT

On the taxing district's final real estate page take the total net residential value divided by 100 multiplied times the taxing district total tax rate to get the gross residential real estate property tax amount. Then multiply the gross residential real estate property tax amount times the LOIT property tax replacement credit rate (if applicable) divided by 100 to get the LOIT property tax replacement credit amount on residential real estate taxes. Subtract the LOIT property tax replacement credit amount from the gross real estate residential property tax amount to get the net residential real estate property tax amount. Multiply the net real estate residential property tax amount times the residential property tax credit rate divided by 100 to get the calculated residential credit amount. Divide the calculated residential credit amount by 2 to get the per installment calculated amount.

Net Residential Value ÷ 100 X Tax District Rate = Gross Residential Property Taxes

Gross Residential Property Taxes X LOIT PTRC Rate ÷ 100 (if applicable) = LOIT PTRC on Residential Property Taxes

Gross Residential Taxes – LOIT PTRC on Residential Property Tax Amount = Net Residential Property Tax Amount

Net Residential Property Taxes X Residential Property Tax Credit Rate (in decimal format) = Residential Property Tax Credit Amount

Compare the calculated amount to the tax duplicate amount. The two amounts will differ by a small amount, which is a rounding difference. If the two amounts differ by more than a small amount, then recheck the calculations and verify that the residential property tax credit rate used to calculate tax statements is correct.

Section 5, Column 16

Section 5, Column 16 is equal to Section 5, Column 1 less Columns 10 through 15. The abstract worksheet calculates this column for you.

Section 5, Column 23

Section 5, Column 23 equals Column 6 of Section 5 plus Column 22 of Section 5. The abstract worksheet calculates this column for you.

SECTIONS 2 THROUGH 4

Sections 2 through 4 are the sections where the apportionment of the Column 6 Section 5 less allocation area property tax replacement credit reimbursement and less the Section 5 columns 2 through 5 circuit breaker credits are shown.

The Column 6 Section 5 amount less the allocation area property tax replacement credit reimbursement and less the Section 5 columns 2 through 5 circuit breaker credit amount is apportioned to each fund based on each individual fund rate.

The abstract worksheet calculates the Sections 2 through 4 amounts.

TESTING SECTION 2 THROUGH 4
APPORTIONMENT CALCULATIONS

To calculate the apportionment's manually the Column 6 Section 5 amount is reduced by the allocation area property tax replacement credit reimbursement and the Section 5 Columns 2 through 5 circuit breaker credits then divided by the taxing district total tax rate. The amount from this calculation is multiplied times each individual fund tax rate to get the amount for each fund. The next step is to total the individual fund amounts and compare the total to the Column 6 Section 5 less the allocation area property tax replacement credit reimbursement and the Section 5 Columns 2 through 5 circuit breaker credits amount.

Section 5, Column 6 – (allocation area property tax replacement credit reimbursement) – Columns 2 through 5(circuit breaker credits) ÷ Taxing District Total Tax Rate = Allocation Amount

Allocation Amount X Individual Fund Tax Rate = Fund Amount

Total of Fund Amounts = Within Rounding Difference Section 5, Column 6 – (allocation area property tax replacement credit reimbursement) – (circuit breaker credits)

The two amounts may differ by a few cents, if the two amounts do differ by a few cents, then it is due to rounding and the county general fund amount is adjusted by the rounding difference. If the two amounts differ by more than a few cents, then the calculations need to be rechecked.

At the end of the abstract worksheet there is a review area column and a difference column for the county general fund. It is in these columns where the rounding difference adjustments that have been made to the county general fund are shown.

If there is a TIF district(s), then the Column 6, Section 5 amount on the TIF District line will be allocated between the TIF column (column 25) in Section 4 and TIF Tax Replacement Levy column (if applicable) in Section 4. If your county does not have TIF Tax Replacement Levy, then Column 6, Section 5 will be the amount from the TIF column (column 25) of Section 4.

NOTE: Not all TIF Districts will have a TIF Tax Replacement Levy. You will know if there is a rate, because the DLGF will certify a TIF Tax Replacement Levy rate if one exists.

The allocation between the TIF column (column 25) in Section 4 and the TIF Tax Replacement Levy column (if applicable) in Section 4 will be based on the adjusted TIF tax rate and the adjusted TIF Tax Replacement Levy rate. In almost every county, the only entries in Sections 2 through 4 on the TIF district lines will be in the TIF column (column 25) in Section 4 and if there is a TIF Tax Replacement Levy, then in the TIF Tax Replacement Levy column (if applicable) in Section 4. There are a few counties where there is an exception to this rule and require special editing of the abstract by the Auditor of State's Office.

The only entries that should be in the TIF column (column 25) in Section 4 will be on the TIF district lines. There will be entries on both the TIF District lines and the taxing district lines in the TIF Tax Replacement Levy column (if applicable) in Section 4.

FILING ABSTRACT WITH STATE AUDITOR

The abstract worksheet is to be filed with the Auditor of State's Office as soon as possible, after the tax duplicates are completed.

The abstract worksheet is to be approved prior to mailing tax statements.

For approval and to expedite the approval process, please email the abstract worksheet to balyea@auditor.in.gov, and jcope@auditor.in.gov.

The Auditor of State's Office prints hard copies of the abstract worksheet once the abstract has been approved by the Auditor of State's Office and the data is found to be compliant by the DLGF. The official approval letter of the abstract will be sent to the county when we have received notification from the DLGF the data is compliant.