

**2010 CIRCUIT BREAKER REPORT BY TAXING DISTRICT AND TAXING UNIT
INSTRUCTIONS FOR COUNTY AUDITORS**

County Auditors are required to provide to the Department of Local Government Finance, and to **each political subdivision**, the amount that each taxing unit's distribution of property taxes will be reduced as a result of the circuit breaker credits (I.C. 6-1.1-20.6-9.5). To use this report:

1. Open your county specific worksheet.
2. On the tab labeled "District Worksheet", enter the circuit breaker credit amount for each cap level and the Over 65 Circuit Breaker by **taxing district**. This data is available from the Abstract of Taxes (Section 5 – Columns 2-5). Enter the total credit amounts in columns D, E, F, and G. The total column (column H) will fill in automatically.
3. The tabs labeled "District-Unit Worksheet" (tab 2) and "Unit Cap Breakdown" (tab 3) will show the calculation steps and results for every **taxing unit** in your county.
4. Sign and date the signature page located on tab 1 "District Worksheet".
5. Submit the entire completed workbook electronically to klarge@dlgf.in.gov or print and mail the completed worksheets labeled "District Worksheet" (tab 1) and "Unit Cap Breakdown" (tab 3) to the attention of:

Karen Large, Budget Division Director
Department of Local Government Finance
Indiana Government Center North
100 N. Senate Avenue, Room N1058(B)
Indianapolis, IN 46204

The only data the county auditor will need to enter is the data for the "District Worksheet" tab, which is available from the Abstract of Taxes. The report has been formatted to calculate the taxing unit information. **Please forward the report to the Department within thirty (30) days of abstract approval.**