SUMMARY

The following manual will help guide you through the 2017 Pay 2018 Abstract process.

In conjunction with submitting your 2017 Pay 2018 Spring Abstract, the Auditor of State (AOS) and the Department of Local Government and Finance (DLGF) are urging counties to upload their data files to the Gateway Abstract portal. *Using the Gateway Abstract portal in addition to the Excel Abstract allows AOS and DLGF to run a variety of testing on data in the Gateway Abstract portal to help ensure the 2018 pay 2018 Abstracts will be accurate. Furthermore, AOS and DLGF believe an additional round of testing will ultimately benefit auditors, their staff, and users of the Abstract.*

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 parts of the task, you may need to refer to your system and Excel software instructions. Since the AOS is not familiar with all the different systems that county auditors have, it is impossible to write instructions specific to each county’s system.

If you have any questions, please contact LocalGovernment@auditor.in.gov
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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 AOS’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, 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, 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. 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, 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.

Tax Increment Financing (TIF) Districts -

If you have a TIF district(s), 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 AOS. 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.

**ABSTRACT WORKSHEET – GENERAL OVERVIEW**

The worksheet will be delivered to you through the AOS FTP Site loaded with your county’s taxing district names, Department of Local Government Finance (DLGF) taxing district codes, fund names, PTRC and tax rates. You will enter to the worksheet assessed value data, current taxes charged including circuit breaker amounts, PTRC rates and 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.

The worksheet contains review columns that will help you analyze the grand total current taxes, property tax relief credits (the “PTRC”), 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 AOS’s Office.

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

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, and tax rates, and if applicable PTRC. 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 the Local Government Division of the AOS’s Office immediately.
ABSTRACT PROCESS

1. The Pre-Abstract Survey begins the Abstract process. This survey is accessed through the Gateway Portal, and will assist our office in gathering data concerning Phase-In Districts and other information related to Abstract preparation, and will highlight particular changes to the Abstract review process.

2. Once DLGF certifies tax rates for a county, AOS will populate the abstract worksheet with the county’s taxing district names, DLGF taxing district codes and tax rates. If the County Auditor indicated the applicability of any Phase-In Districts during the Pre-Abstract Survey, AOS will calculate applicable Phase-In rates, confirm calculations with the County, and modify the Property Tax Relief Workbook (PTRW) or Abstract to reflect the appropriate Phase-In rates.

3. For those counties with Property Tax Relief Credit (PTRC) AOS will prepare and distribute the PTRW to provide assistance to counties in calculating a PTRC tax rate for any applicable counties.

4. County Auditor returns to AOS the completed PTRW as applicable.

5. AOS reviews the PTRW to determine if calculations appear to be reasonable and consistent with prior year information.

6. AOS sends the Abstract worksheet to the County Auditor via the AOS FTP site, in the “From Settlements” folder.

7. County Auditor fills out Section 1 and Section 5 data for all taxing districts and, if applicable, all TIF District information, including tax rates.

8. County Auditor verifies data entered to abstract worksheet is correct and reviews the Review Area difference columns.

9. Once the County Auditor determines that the differences in the Review Area difference columns are rounding differences, the County Auditor returns Abstract worksheet to AOS via the FTP site, in the “To Settlements” folder.

10. AOS verifies that the information entered into the abstract worksheet appears to be complete and correct.

11. When AOS has verified that the information on the Abstract worksheet appears to be complete and correct, the County Auditor is notified that the Abstract is approved.
12. Once approved, counties that have not already uploaded their text files to the Abstract Gateway portal must do so. Contact Gateway@DLGF.in.gov for any assistance.
13. for any assistance.

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, 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 AOS FTP site to your PC.
   A. Open the AOS FTP site.
   B. Right click on the attached file and choose “Copy”
      If you opt to copy the file to your PC hard drive follow the instructions to change the directory to “C” that immediately follows.
      If you opt to copy the file to the network hard drive you will need to change the directory to the network directory.
   B. 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.
SETTING MACRO SECURITY

The Abstract file contains Macros, or automated actions in Excel, that can provide assistance in navigating and entering data in the Abstract. Macros are not required to complete the Abstract, but if you would like to use them, the below instructions provide assistance in properly enabling Macros. Note: these instructions assume the user will utilize macros to complete the Abstract.

If you are using Excel 2010, 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, 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 “file” from the menu bar.
3. Select “options” from the side menu.
4. Select “trust center” from the side menu.
5. Select “trust center settings” on right side of page.
6. Select “macro settings”.

When “macro security” has been selected the following screen will appear:

![Trust Center](image)

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 have Excel software other than Excel 2010 and you need help enabling macros, please call AOS 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 AOS.

Abstract worksheets are preloaded with the county name, taxing district names, DLGF taxing district codes, fund titles, tax rates, and PTRC 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”, 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, highlight 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, the worksheet macros are not working. If you would like to use the Macros in this worksheet for navigation and data entry, 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, 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 disclaimer has appeared and you have read and understood it, 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 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), the first data that you will need to enter will be the TIF Data. You will need to refer to 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, 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 18 in Section 1A and Column 29 of Section 1B in the TIF District(s) lines. Please refer to DATA ENTRY of this manual for instructions on data entry procedures.

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 not entered on the abstract. If a portion of a government owned parcel is leased, 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.

Grand Total Current Taxes

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, you will be taken to the cell where you begin to enter the Grand Total Current Taxes amount.
If your county has a TIF District(s), the Grand Total Current Taxes amount must be separated between the Taxing District line and the TIF District line. I.e., 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 ENTERING SECTION 5 TIF DATA for data entry of TIF Grand Total Current Taxes.

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.

**Statement Processing Charges**

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, you will be taken to the cell where the Statement Processing Charges are entered. Please refer to **ENTERING SECTION 5 TIF DATA** for data entry of **TIF Statement Processing Fee**.

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<td>LESS STATEMENT PROCESSING CHARGES</td>
<td>LESS LATE ASSESSMENT PENALTIES</td>
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<td>7</td>
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<td>8</td>
<td>SAMPLE DISTRICT 1</td>
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<td>9</td>
<td>SAMPLE DISTRICT 2</td>
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<tr>
<td>10</td>
<td>SAMPLE DISTRICT 3</td>
<td>0.00</td>
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<tr>
<td>11</td>
<td>SAMPLE DISTRICT 4</td>
<td>0.00</td>
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<tr>
<td>12</td>
<td>SAMPLE DISTRICT 5</td>
<td>0.00</td>
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</tbody>
</table>

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

**Late Assessment Penalties**

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, you will be taken to the cell where Late Assessment Penalties are entered. Please refer to ENTERING SECTION 5 TIF DATA for data entry of TIF Late Assessment Penalties.

When the entries of the Late Assessment Penalties have been completed, simultaneously, press the CTRL “E” keys to return to the “Data Entry Menu”.

To continue with Section 5 Data entry, from the “Data Entry Menu” select Section 5 button and click the OK button.

**Delinquent Tax & Penalties**

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 19, 20, 21, and 22 of Section 5. The cursor will be in the first taxing district of Section 5, Column 19. Please refer to ENTERING SECTION 5 TIF DATA for data entry of TIF Delinquent Tax and Penalties.

<table>
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<th>TAXING DISTRICTS</th>
<th>A</th>
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<th>HB</th>
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<td>19</td>
<td>TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR</td>
<td>PENALTY ADDED ON 2ND INSTALLMENT AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE</td>
<td>10% PENALTY ON PRIOR YEARS TAXES AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Delinquent Tax</td>
<td>Penalty Added On 2nd Installment</td>
<td>Penalty Added On 2nd Installment</td>
<td>Penalty Added On 2nd Installment</td>
</tr>
<tr>
<td>SAMPLE DISTRICT 1</td>
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<tr>
<td>SAMPLE DISTRICT 2</td>
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<td>SAMPLE DISTRICT 3</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>SAMPLE DISTRICT 4</td>
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<td>0.00</td>
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<td>0.00</td>
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After all the Delinquent Taxes and Penalties have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

**Homestead Property Circuit Breaker Amounts**

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 ENTERING SECTION 5 TIF DATA for data entry of TIF Homestead Property Circuit Breaker Amounts.

After all the Homestead Property Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

**Non Homestead Residential and Agricultural Circuit Breaker Amounts**

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 ENTERING SECTION 5 TIF DATA for data entry of TIF Non Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts.

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<td>NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT</td>
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<td>TAXING DISTRICTS</td>
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<td>SAMPLE DISTRICT 1</td>
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<td>9</td>
<td>SAMPLE DISTRICT 2</td>
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After all the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

**Other Real & Personal Property Circuit Breaker Amounts**

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 ENTERING SECTION 5 TIF DATA for data entry of TIF Other Real and Personal Property Circuit Breaker Credit Amounts.

![Image of a spreadsheet showing data entry for Section 5 TIF and Over 65 Circuit Breaker Amounts]

After all the Other Real and Personal Property Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

**Over 65 Circuit Breaker Amounts**

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 ENTERING SECTION 5 TIF DATA for data entry of TIF Over 65 Circuit Breaker Credit Amounts.

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<td>BREAKER CREDIT</td>
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After all the Over 65 Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

**Property Tax Relief Credit Rates (PTRC)**

The next item to be entered is the PTRC rates (if applicable). This section will only be applicable to Counties that offer Property Tax Relief. Applicable rates can be found at the bottom of the Property Tax Relief Workbook approved by AOS.

If you have a TIF District(s) where the taxpayers in the TIF District(s) receive PTRC Rates on increment taxes, the rate must be entered on the TIF District line. Please refer to ENTERING SECTION 5 TIF DATA for data entry of TIF PTRC Amounts.
Only enter PTRC Rates for Tax Districts and TIF Districts presented in the Abstract; do not include PTRC Rates on any “Free” rows that your County does not populate with data. After the PTRC Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

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<td></td>
<td>LESS TOTAL PTRC</td>
<td>LESS ONE PERCENT PTRC</td>
<td>LESS TWO PERCENT PTRC</td>
<td>LESS THREE PERCENT PTRC</td>
<td>LESS RESIDENTIAL PTRC</td>
</tr>
<tr>
<td>7</td>
<td>TAXING DISTRICTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TAX RATES CERTIFIED BY DLGF</td>
<td>LESS TOTAL PTRC</td>
<td>LESS ONE PERCENT PTRC</td>
<td>LESS TWO PERCENT PTRC</td>
<td>LESS THREE PERCENT PTRC</td>
</tr>
<tr>
<td>202</td>
<td>SAMPLE DISTRICT 1</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
</tr>
<tr>
<td>203</td>
<td>SAMPLE DISTRICT 2</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
</tr>
<tr>
<td>204</td>
<td>SAMPLE DISTRICT 3</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
</tr>
<tr>
<td>205</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
TIF DATA ENTRY

To begin data entry, select the “Data Entry” button and 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 Data button and click the OK button.

TIF District Names

After you have selected the TIF 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 as the last three characters of the name (TIF District A XXX). 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.
After the TIF District Names have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

**TIF Tax Rates**

From the “Data Entry Menu” click the TIF & TIR DATA button and 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 click the OK button. After you have clicked the OK button, you will be taken to the cell where the TIF District rates are to be entered.
The TIF Tax Rates are the same as the tax rate of the taxing district in which the TIF district is located, unless the tax rate includes Post 09 Referendum fund rates, Special Fire District Rates, or annexation rates that the TIF is not entitled to collect. If your county has Post 09 Referendum Rates, Special Fire District Rates, or annexation rates, you first need to subtract these rates from the TIF Tax Rate prior to doing the data entry. The fund rate of the Post 09, Special Fire District Fund, and annexation rates should then be entered in the same row as the TIF in the applicable column of the abstract. AOS can provide assistance with this step if needed.

After the Post 09 Referendum, Special Fire District, or annexation rates, as applicable, have been subtracted, enter the net tax rate amount in the TIF column.

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>GA</th>
<th>GB</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ANY COUNTY</td>
<td>SECTION 4- TIF</td>
<td>SECTION 4</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>TAXING DISTRICTS</td>
<td>TIF</td>
<td>TOTAL CITY &amp; TOWN, SPECIAL DISTRICT &amp; TIF</td>
</tr>
<tr>
<td>4</td>
<td>327 Calumet - Gary</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>5</td>
<td>003</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>6</td>
<td>328 Gary-Calumet</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>7</td>
<td>004</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>8</td>
<td>329 Griffith</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>9</td>
<td>006</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>10</td>
<td>330 Lowell-Cedar Creek</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>11</td>
<td>008</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>12</td>
<td>331 Cedar Lake-Han</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td>13</td>
<td>014</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td></td>
<td>999 FREE</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
</tbody>
</table>

After the rates have been entered for all TIF Districts, simultaneously press the CTRL and “E” keys to return to the “Data Entry Menu”. From the “Data Entry Menu” click the TIF DATA button and click the OK button. You will be taken to the “TIF DATA” entry menu.
**TIF Property Tax Relief Credit (PTRC) Rates**

If applicable, the next “TIF DATA” item that needs to be entered is the TIF PTRC rates. This section will only be applicable to Counties that offer Property Tax Relief. On the “TIF DATA” entry menu select the TIF Rate that corresponds with PTRC offered by your County. These rates can be found at the bottom of the PTRW approved by AOS. After the appropriate TIF PTRC Rates has been selected, click the OK button.

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

<table>
<thead>
<tr>
<th>A</th>
<th>GQ</th>
<th>GR</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>SECTION 5</td>
<td>SECTION 5</td>
</tr>
<tr>
<td>4</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>6</td>
<td>LESS TOTAL PTRC</td>
<td>LESS ONE PERCENT PTRC</td>
</tr>
<tr>
<td>7</td>
<td>TAXING DISTRICTS</td>
<td>0.000000</td>
</tr>
<tr>
<td>255</td>
<td>FREE</td>
<td>0.000000</td>
</tr>
<tr>
<td>256</td>
<td>FREE</td>
<td>0.000000</td>
</tr>
<tr>
<td>257</td>
<td>FREE</td>
<td>0.000000</td>
</tr>
<tr>
<td>258</td>
<td>FREE</td>
<td>0.000000</td>
</tr>
</tbody>
</table>
Enter the TIF PTRC rates for all TIF Districts based upon the rates calculated in the Property Tax Relief workbook for all TIF Districts included on the Abstract.

After all the TIF PTRC rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. From the “Data Entry Menu” click the TIF DATA button and click the OK button. You will be taken to the “TIF DATA” entry menu.

After all the TIF data has been entered, 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) 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).

TIF amount(s) on TIF District line(s) are to be entered as a negative amount(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 18. Business Personal Property TIF entries are in Section 1B Column 29.

<table>
<thead>
<tr>
<th>A</th>
<th>AE</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<tr>
<td>2</td>
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<tr>
<td>3</td>
<td>Any County</td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>TAXING DISTRICTS</td>
</tr>
<tr>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>SAMPLE DISTRICT 1</td>
</tr>
<tr>
<td>8</td>
<td>SAMPLE DISTRICT 2</td>
</tr>
<tr>
<td>9</td>
<td>SAMPLE DISTRICT 3</td>
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<tr>
<td>10</td>
<td>SAMPLE DISTRICT 4</td>
</tr>
<tr>
<td>11</td>
<td>SAMPLE DISTRICT 5</td>
</tr>
</tbody>
</table>
### TIF Entry on TIF District Line – Real Estate

<table>
<thead>
<tr>
<th>A</th>
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</thead>
<tbody>
<tr>
<td>3</td>
<td>Any County</td>
<td>SECTION 1B</td>
</tr>
<tr>
<td>4</td>
<td>29</td>
<td>30</td>
</tr>
</tbody>
</table>

**TIF**

**NET VALUE OF RAILROADS, UTILITIES AND BUSINESS PERSONAL PROPERTY**

<table>
<thead>
<tr>
<th>TAXING DISTRICTS</th>
<th>TIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>129 TIF DISTRICT 1 001</td>
<td>0</td>
</tr>
<tr>
<td>130 TIF DISTRICT 2 002</td>
<td>0</td>
</tr>
<tr>
<td>131 TIF DISTRICT 3 003</td>
<td>(1,005,000)</td>
</tr>
<tr>
<td>132 TIF DISTRICT 4 004</td>
<td>(15,000,850)</td>
</tr>
<tr>
<td>133 TIF DISTRICT 5 005</td>
<td>(5,750)</td>
</tr>
</tbody>
</table>

### TIF Column – Grand Total

<table>
<thead>
<tr>
<th>A</th>
<th>AE</th>
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<th>AG</th>
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</tr>
<tr>
<td>4</td>
<td>29</td>
<td>30</td>
<td>31</td>
</tr>
</tbody>
</table>

**TIF**

**NET VALUE OF RAILROADS, UTILITIES AND BUSINESS PERSONAL PROPERTY**

**TOTAL NET TAXABLE ASSESSED VALUE**

<table>
<thead>
<tr>
<th>TAXING DISTRICTS</th>
<th>TIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>FREE</td>
<td>0</td>
</tr>
<tr>
<td>FREE</td>
<td>0</td>
</tr>
<tr>
<td>FREE</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL TIF DISTRICTS</td>
<td>($16,011,600)</td>
</tr>
<tr>
<td>GRAND TOTAL</td>
<td>$0</td>
</tr>
</tbody>
</table>

### TIF – Section 1B Net Assessed Value Detail

Section 1B, columns 33-39, provides additional detail concerning the classification of Net Assessed Value in the County. For counties that offer Property Tax Relief Credits, this section is required to be completed for the columns that align with credit offered (e.g. if PTRC is offered to 1% Properties, 1% NAV must be reported in Section 1B, Column 33, *Net Assessed Value for One Percent PTRC*.)
When Section 1 data entry is completed, simultaneously, press the CTRL“E” keys to return to the “Data Entry Menu”.

<table>
<thead>
<tr>
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<th>AJ</th>
<th>AK</th>
<th>AL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SECTION 1B</td>
<td>SECTION 1B</td>
<td>SECTION 1B</td>
<td>SECTION 1B</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>34</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>33</td>
<td></td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>NET ASSESSED VALUE FOR ONE PERCENT PTRC</td>
<td>NET ASSESSED VALUE FOR TWO PERCENT PTRC</td>
<td>NET ASSESSED VALUE FOR THREE PERCENT PTRC</td>
<td>NET ASSESSED VALUE FOR RESIDENTIAL PTRC</td>
</tr>
<tr>
<td>6</td>
<td>TAXING DISTRICTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>TIF DISTRICTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>129 FREE</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>130 FREE</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>131 FREE</td>
<td>0</td>
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<td>0</td>
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<td>132 FREE</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>133 FREE</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
ENTERING SECTION 5 TIF DATA

NOTE: For this section please check with your software vendor to verify if the software report does or does not separate the amounts to enter for TIF from the taxing district. If the software does not separate the amounts, you will need to reduce the amount for the taxing district by the TIF amount.

Select the SECTION 5 button on the “Data Entry Menu” and click the OK button.

TIF Grand Total Current Taxes

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”.

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

**TIF Statement Processing Fee**

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.
After the TIF Statement Processing Charges 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.

**TIF Late Assessment Penalties**

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”.

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

**TIF Delinquent Tax and Penalties**

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 19, 20, 21 and 22 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.
After the TIF Delinquent Tax and Penalties 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.

**TIF Homestead Property Circuit Breaker Amounts**

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.

<table>
<thead>
<tr>
<th></th>
<th>A</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td><strong>Any County</strong></td>
<td><strong>SECTION 5</strong></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td><strong>2</strong></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td><strong>HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT</strong></td>
</tr>
<tr>
<td>7</td>
<td><strong>TAXING DISTRICTS</strong></td>
<td></td>
</tr>
<tr>
<td>128</td>
<td><strong>TIF DISTRICTS</strong></td>
<td></td>
</tr>
<tr>
<td>129</td>
<td><strong>TIF DISTRICT 1 001</strong></td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td>130</td>
<td><strong>TIF DISTRICT 2 002</strong></td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td>131</td>
<td><strong>TIF DISTRICT 3 003</strong></td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td>132</td>
<td><strong>TIF DISTRICT 4 004</strong></td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td>133</td>
<td><strong>TIF DISTRICT 5 005</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>

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.

**TIF Non Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts**

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.

<table>
<thead>
<tr>
<th>A</th>
<th>GJ</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>SECTION 5</td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT</td>
</tr>
<tr>
<td>6</td>
<td>TAXING DISTRICTS</td>
</tr>
<tr>
<td>128</td>
<td>TIF DISTRICTS</td>
</tr>
<tr>
<td>129</td>
<td>TIF DISTRICT 1 001</td>
</tr>
<tr>
<td>130</td>
<td>TIF DISTRICT 2 002</td>
</tr>
<tr>
<td>131</td>
<td>TIF DISTRICT 3 003</td>
</tr>
<tr>
<td>132</td>
<td>TIF DISTRICT 4 004</td>
</tr>
<tr>
<td>133</td>
<td>TIF DISTRICT 5 005</td>
</tr>
</tbody>
</table>

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”.

To continue to enter Section 5 Data select the Section 5 button and click the OK button.
**TIF Other Real and Personal Property Circuit Breaker Credit Amounts**

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”.

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

**TIF Over 65 Circuit Breaker Credit Amounts**

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.
After the TIF Over 65 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.

**TIF PTRC Amounts**

The next data item to be entered into Section 5, if applicable, is the TIF PTRC Amounts. Select the PTRC Amounts button applicable to your County (1% PTRC Amount, 2% PTRC Amount, etc.) and click the OK button.

The cursor will be in the first taxing district of the Section 5 Column that aligns with the PTRC you selected. You will need to scroll down to the TIF district line. Enter the PTRC amount as a positive number. The amount entered will be the TIF portion of the LIT property tax credit that is from the LIT rate.
Enter TIF PTRC amounts for all applicable credits offered by your County. After the TIF PTRC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

This concludes the TIF Data Entry.

**REVIEWING THE WORKSHEET**

In the worksheet after Section 5 there are columns that calculate the Grand Total Current Taxes, the PTRC. 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 not suggestive of a discrepancy in the data entered on the Abstract. 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 than $50.00.

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”.

![Main Menu Image](image-url)
**Grand Total Current Taxes Differences**

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

![DATA REVIEW MENU](image)

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

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
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<tbody>
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</tr>
<tr>
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<td>REVIEW AREA</td>
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<tr>
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<td></td>
<td>SEC 5 COL 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>CALCULATED CURRENT PROPERTY TAXES CHARGED</td>
<td>Rounding Difference Proof (Column 6 Section 5 Minus Calculated Amount)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>TAXING DISTRICTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>SAMPLE DISTRICT 1</td>
<td>287,965.83</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>SAMPLE DISTRICT 2</td>
<td>98,768.50</td>
<td>(12.50)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>SAMPLE DISTRICT 3</td>
<td>23,290.88</td>
<td>0.67</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>SAMPLE DISTRICT 4</td>
<td>477,177.04</td>
<td>(1.20)</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>SAMPLE DISTRICT 5</td>
<td>101.02</td>
<td>1.87</td>
<td></td>
</tr>
</tbody>
</table>
The calculated current property taxes charged review area column is the calculation of taxes that is from taking the Total Net Taxable Assessed Value from Column 31, Section 1B times the Approved Tax Rate from Column 32, Section 1B divided by 100. This number is compared to Section 5, Column 9, Current Property Taxes Charged, which represents total taxes billed, less Statement Processing Charges and Late Assessment Penalties.

The rounding difference in the Calculated Current Property Taxes Charged Review Area should be a nominal amount, normally less than $50.00.

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:**

- Valuations reported in Section 1 DO NOT agree with tax duplicate valuations.
- TIF increment value not entered correctly in Section 1.
- Total current taxes reported in Section 5 DO NOT agree with tax duplicate.
- TIF increment taxes not entered correctly in Section 5.
- Statement processing charges and late assessment penalties reported in Section 5 DO NOT agree with tax duplicate.
- 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, you will be required to recalculate tax statements.)

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, contact the AOS immediately.

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

**Property Tax Relief Credit (PTRC)**

The next data to be reviewed is the PTRC Differences. To review the Differences, select the LIT button and click the OK button.
After clicking the OK button you will be taken to the Calculated PTRC column for the PTRC you selected.

The calculation of the Calculated Total Property Tax Replacement Credit review area column is the Total Net Taxable Assessed Value (Section 1B, Column 31) times the Approved Tax Rate (Section 1B, Column 32), less the Referendum Rates of the Taxing District located in Column IC, divided by 100 times the PTRC rate divided by 100. Recall that the PTRC Rate is entered in Section 5, Columns 10-17, beginning in Row
The calculated PTRC Credit is then compared to the PTRC Credit amount listed for the Taxing District, which is located in Section 5, Columns 10-17 beginning in Row 8.

The remaining PTRC Credits (1%, 2%, 3%, Residential, Homestead (even if not filed) PTRC, Rental PTRC, and Other Property Tax Credits) are calculated similarly, however, the Net Assessed Values for the respective credits types as reported in Section 1B, columns 33-39, are used in lieu of the Total Net Taxable Assessed Value.

The difference between the calculated PTRC Credit and the PTRC Credit included in Section 5, Columns 10-17 should be only 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.

**Some common reasons for differences greater than rounding are:**

- The PTRC amount reported in Section 5, Columns 10-17 does not agree with the tax duplicate.
- The PTRC rate entered on the Abstract does not agree with the PTRC rate used to calculate tax statements.

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

**County General Fund Differences**

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.

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, contact the AOS immediately.

This concludes the worksheet data review.
SAVING THE 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, the Excel worksheet menu bar can be used to save the worksheet.

From the Excel menu bar select File and select “Save As”. In the “Save As” box locate where you want to save the worksheet, click the “Save” button.
SECTION DETAILED INFORMATION

Section 1

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, 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 Section 1A, Column 18 TIF Column. See TIF DATA ENTRY for detailed instruction on populating TIF values.

Section 1A, Columns 4 through 17
In Columns 4 through 17, 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, 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, contact AOS 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 18
If there is a TIF District(s) that includes real estate increment value(s), 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 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 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), this column will be blank.

Section 1A, Column 19
Section 1A, Column 19 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 19 is obtained by subtracting columns 4 through 18 from column 3. The abstract worksheet calculates this total.

Section 1A, Column 19 of the TIF district(s) line will equal the increment value entered in column 18, except that the amount in column 19 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 18 as a negative (-) amount.

Taxing districts that have TIF District(s), the amount in column 19 on the taxing district line of the taxing district where the TIF District is located; plus the amount in column 19 on the TIF District line should equal the tax duplicate net real estate value of the taxing district.
Section 1B, Column 20
Section 1B, Column 20 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 1 of 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 21
Section 1, Column 21 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 22
Section 1B, Column 22 is the total of columns 20 and 21. 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 20 and 21. Any business personal property located in a TIF District will be identified in Section 1B, Column 29.

Section 1B, Columns 23 through 28
Section 1B, Columns 23 through 28 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, make sure the total deductions in the other source agrees with the total deductions in the tax duplicates; if they do not agree, the values reported in Section 1B will be incorrect. This will cause the abstract to be incorrect.

The deduction amounts entered in columns 23 through 28 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 23 through 28, contact AOS for corrective measures.

Section 1B, Column 29
If there is a TIF District(s) that includes business personal property increment value(s), the increment value(s) are to be entered in Section 1B, Column 29.

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 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 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 29 for anything other than TIF increment value. If no TIF district(s) have business personal property increment value(s), this column will be blank.

**Section 1B, Column 30**
Section 1B, Column 30 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 30 is obtained by subtracting columns 23 through 29 from column 22. The abstract worksheet calculates this total.

Section 1B, Column 30 the TIF district(s) line will equal the increment value entered in column 29, except that the amount in column 30 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 29 was entered as a negative amount.

Taxing districts that have TIF District(s), the amount in column 30 on the taxing district line of the taxing district where the TIF District is located, plus the amount in column 30 on the TIF District line, should equal the tax duplicate net utility and business personal property value of the taxing district.

**Section 1B, Column 31**
Section 1B, Column 31 is the grand total of net real estate, state and local assessment of railroad, utilities and business personal property.

**Section 1B, Column 32**
This is where the tax rate is listed for each taxing district. The abstract worksheet pulls the rate from the tax rate area of the worksheet. If there is a TIF district(s), the tax rate on the TIF District line of Section 1, Column 32 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 32, verify that the TIF District tax rate has been entered. Please refer to TIF DATA ENTRY for an example.
Section 2 through 4

Sections 2 through 4 are where the apportionment of the Column 6 Section 5 less the Section 5 columns 2 through 5 circuit breaker credits are shown.

The Column 6 Section 5 amount 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 Section 5 Columns 2 through 5 circuit breaker credits divided by the taxing district total tax rate. The amount from this calculation is multiplied by each individual fund tax rate to get the amount for each fund. The next step is to sum the individual fund amounts and compare the total to the Column 6 Section 5 less the Section 5 Columns 2 through 5 circuit breaker credits amount.

Section 5, Column 6 – 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 – (circuit breaker credits)

The two amounts may differ by a few cents, if this is the case, it is likely 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, 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. This is where the rounding difference adjustments that have been made to the county general fund are shown.

Section 5

Delinquent Taxes and Penalties

The delinquent taxes and penalties that are to be reported in Section 5 Columns 19, 20, 21 and 22 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, 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, those delinquencies are to be reported on the TIF district lines in the appropriate columns.

**Section 5, Column 19**
Section 5, Column 19 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 20**
Section 5, Column 20 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 21**
Section 5, Column 21 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 duplicates.

**Section 5, Column 22**
Section 5, Column 22 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 23**
Section 5, Column 23 equals the total of Section 5, Columns 20, 21 and 22. 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 tax penalties amount in the current year tax duplicate.

**Section 5, Column 24**
Section 5, Column 24 is the total of Section 5, Columns 19 and 23. The abstract worksheet calculates this total.

**Section 5, Column 25**
Section 5, Column 25 is the total of Section 5, Columns 6 and 24. 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), 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 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, 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, 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), 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, 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.

\[
\text{Net Value} \div 100 \times \text{Total District Tax Rate} = \text{Gross Taxes}
\]

\[
\text{Gross Taxes} \div 2 = \text{Gross Tax per Installment}
\]

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, 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, Columns 10-17
Section 5, Columns 10-17, enter the PTRC for properties eligible for (1) Total PTRC (Column 10), (2) One Percent PTRC (Column 11), (3) Two Percent PTRC (Column 12), (4) Four Percent PTRC (Column 13), (5) Residential PTRC (Column 14), (6) Homestead Even If Not Filed PTRC (Column 15), (7) Rental PTRC (Column 16), and (8) Other PTRC (Column 17). Note, it is not required to fill out all credit types; you will only need to populate the credits your County has elected to offer.

TESTING THE TAX DUPLICATE LIT PROPERTY TAX RELIEF CREDIT AMOUNT

To test the PTRC calculations in the tax duplicates do the following calculation on the grand total line of each of the tax duplicates. Note: the following provides an example of recalculating credits amounts for the Total PTRC; an identical
method could be applied for the other credit types. Take the gross tax each installment column of all property on the tax duplicate times the PTRC rate divided by 100 to get the calculated PTRC each installment.

\[
\text{Gross Tax Each Installment of All Property} \times \text{PTRC Rate} \div 100 = \text{PTRC Amount per Installment}
\]

Compare this calculation to the PTRC 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 credit calculated in total to the total of the individual tax statement calculations which is the credit amount in the tax duplicate.

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

Note: to check other PTRC Types, use the Gross Tax Each Installment on all properties of the corresponding credit type.

**FILING THE ABSTRACT WITH AOS**

After the tax duplicates have been completed, the abstract worksheet is to be filed with the AOS.

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

For approval, please submit Abstracts to the AOS FTP Site: [https://aosftp.auditor.in.gov/](https://aosftp.auditor.in.gov/).

Please Contact the Local Government Division with any questions at [LocalGovernment@auditor.in.gov](mailto:LocalGovernment@auditor.in.gov).