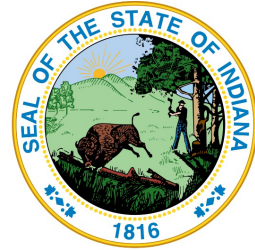


ELISE M. NIESHALLA, STATE COMPTROLLER

Indiana Statehouse, Room 240
200 W. Washington Street
Indianapolis, IN 46204

www.in.gov/comptroller
(317) 232-3300



MEMORANDUM

TO: County Auditors

FROM: Janie Cope, Local Government Specialist

DATE: June 23, 2026

SUBJECT: 2026 Covered Bridge Certification Request

To receive a calendar year 2026 covered bridge distribution under [IC 8-14-1-10](#), all counties must certify the number of covered bridges located within their road system by completing and returning the [Covered Bridge Certification – State Form 56491](#) (attached) to the Office of Indiana State Comptroller. We encourage you to coordinate with your County Commissioners to determine if your county contains covered bridges within its road system.

The Comptroller will use your official response when determining the recipients and amounts for the August distribution. If your county does not have a covered bridge, please indicate that on the form. Completed certifications should be emailed no later than **July 31, 2026**.

IC 8-14-1-10 Covered bridges; appropriation from account; disbursements

Sec. 10. (a) On July 1 of each year, there is appropriated from the Motor Vehicle Highway account for the maintenance of covered bridges in Indiana the amount necessary to make the disbursements under subsection (b) for the year.

(b) Before September 1 of each year, the state comptroller shall, by warrant drawn on the Treasurer of State, distribute to each county that has a covered bridge located on the county's road system an amount that may only be used for maintenance of covered bridges in the county. The amount to which each county is entitled under this subsection equals the product of:

- (1) the number of covered bridges located on the county's road system; multiplied by*
- (2) one thousand eight hundred fifty dollars (\$1,850).*

We are at your service to answer questions or concerns. Please contact the Local Government Division at 317-233-1712 or LocalGovernment@comptroller.in.gov.