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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Assessors and County Auditors

**FROM:** Barry Wood, Assessment Division Director

**RE:** Abatement Publication Deadline

**DATE:** November 6, 2017

The purpose of this memorandum is to remind county assessors and county auditors that pursuant to IC 6-1.1-12.1-8 (see below), the annual deadline to publish abatement information, including a list of the real and personal property abatement applications that resulted in abatements being granted in Economic Revitalization Areas for the current year, is December 31, 2017. By way of example, if an abatement application is filed by May 10, 2017 and the applicable designating body grants the abatement for the 2017 pay 2018, 2018 pay 2019, and 2019 pay 2020 tax years, the county auditor must, by December 31, 2017, advertise certain information required by IC 6-1.1-12.1-8 and as explained in this memorandum. Please note that this list does not include deductions like the Homestead Deduction, Mortgage Deduction, etc. It is only for deductions in an Economic Revitalization Area, such as abatements granted by a designating body (e.g. county council, city council, town council, etc.).

In addition, the county auditor must, by December 31, file the information required to be published by IC 6-1.1-12.1-8(a)(2), (a)(3), and (a)(4) (see below) with the Department of Local Government Finance (“Department”). The Department has modified the Budget application for county units within Gateway to accept this submission. A user with either edit or submission rights to the budget forms may upload the document through the same drop down list used for the Form 3 Proof of Publication and the signed Form 4. The drop-down list that county users access now has an option for “Annual ERA Abatement Information.”

Regarding the Gateway upload, there is no file format specified and a copy of the published legal advertisement would be acceptable. If no new abatements were granted in the current year (even if applications were filed in the current year), the newspaper advertisement and Gateway upload must still document the information required under IC 6-1.1-12.1-8(a)(2), (a)(3), and (a)(4). A statement that no new abatements were approved for the current year should be included in the advertisement and upload.

Please note that where IC 6-1.1-12.1-8 (below) uses the term “deductions,” this should be understood to mean “abatements,” including both real and personal property abatements approved under IC 6-1.1-12.1.

In response to several common questions concerning what should be reported, the Department emphasizes that there are two sets of information that must be published:

- 1) All of the new abatements approved for calendar year 2017, including the details specified by IC 6-1.1-12.1-8(a)(1); and
- 2) The total amount of outstanding abatements by type (abatements approved in prior years that are still in effect).

Again, there is no particular format or template that must be used for the newspaper publication, and a copy of the newspaper ad can be used as the filing with the Department. Auditors are encouraged to review what other counties have submitted as a point of reference:

[https://gateway.ifionline.org/report\\_builder/ERA\\_Information.aspx](https://gateway.ifionline.org/report_builder/ERA_Information.aspx).

### **IC 6-1.1-12.1-8**

#### **Publishing and filing deduction information**

Sec. 8. (a) Not later than December 31 of each year, the county auditor shall publish the following in a newspaper of general interest and readership and not one of limited subject matter:

- (1) A list of the deduction applications that were filed under this chapter during that year that resulted in deductions being applied under this chapter for that year. The list must contain the following:
    - (A) The name and address of each person approved for or receiving a deduction that was filed for during the year.
    - (B) The amount of each deduction that was filed for during the year.
    - (C) The number of years for which each deduction that was filed for during the year will be available.
    - (D) The total amount for all deductions that were filed for and applied during the year.
  - (2) The total amount of all deductions for real property that were in effect under section 3 of this chapter during the year.
  - (3) The total amount of all deductions for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that were in effect under section 4.5 of this chapter during the year.
  - (4) The total amount of all deductions for eligible vacant buildings that were in effect under section 4.8 of this chapter during the year.
- (b) The county auditor shall file the information described in subsection (a)(2), (a)(3), and (a)(4) with the department of local government finance not later than December 31 of each year.

Please contact Barry Wood, Assessment Division Director, at (317) 232-3762 or [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov), or your assessment field representative, if you have any questions.