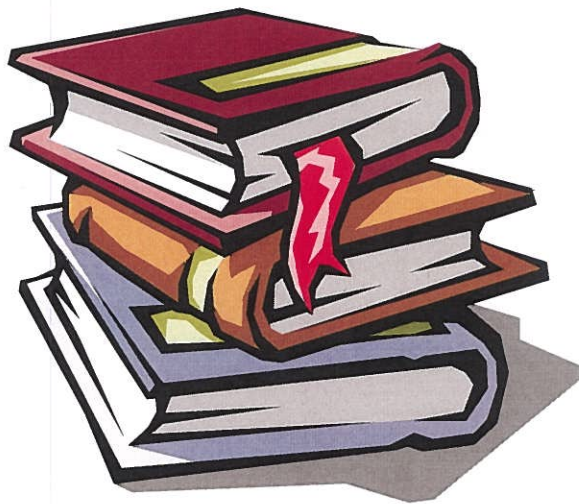


# **LEARNING ABOUT INDIANA'S TAX ABATEMENT PROGRAM**

## **RESOURCE MATERIALS PACKET**



**The forms in this packet  
are for the assessment date of  
January 1, 2019 payable in 2020.**



# STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R4 / 11-15)

Prescribed by the Department of Local Government Finance

**FORM SB-1 / PP**

### PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

### INSTRUCTIONS

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1 TAXPAYER INFORMATION												
Name of taxpayer					Name of contact person							
Address of taxpayer (number and street, city, state, and ZIP code)							Telephone number (     )					
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT												
Name of designating body							Resolution number (s)					
Location of property				County		DLGF taxing district number						
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.)					ESTIMATED							
										START DATE	COMPLETION DATE	
					Manufacturing Equipment							
					R & D Equipment							
					Logist Dist Equipment							
IT Equipment												
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT												
Current number		Salaries		Number retained		Salaries		Number additional		Salaries		
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT												
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.			MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT			
			COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE		
Current values												
Plus estimated values of proposed project												
Less values of any property being replaced												
Net estimated values upon completion of project												
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER												
Estimated solid waste converted (pounds) _____					Estimated hazardous waste converted (pounds) _____							
Other benefits:												
SECTION 6 TAXPAYER CERTIFICATION												
I hereby certify that the representations in this statement are true.												
Signature of authorized representative							Date signed (month, day, year)					
Printed name of authorized representative					Title							

**FOR USE OF THE DESIGNATING BODY**

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is \_\_\_\_\_. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*
- B. The type of deduction that is allowed in the designated area is limited to:
- |  |                              |                             |  |
|--|------------------------------|-----------------------------|--|
| 1. Installation of new manufacturing equipment;            | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br><i>Check box if an enhanced abatement was approved for one or more of these types.</i> |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| 3. Installation of new logistical distribution equipment.  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| 4. Installation of new information technology equipment;   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
- C. The amount of deduction applicable to new manufacturing equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*
- D. The amount of deduction applicable to new research and development equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*
- E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*
- F. The amount of deduction applicable to new information technology equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*
- G. Other limitations or conditions (specify) \_\_\_\_\_
- H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:
- |                                 |                                 |                                 |                                 |                                  |   |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5  | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br>Number of years approved: _____<br><i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i> |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10 |   |
- I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  Yes  No  
If yes, attach a copy of the abatement schedule to this form.  
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ( )	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

**IC 6-1.1-12.1-17**

**Abatement schedules**

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



**COMPLIANCE WITH STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51765 (R4 / 11-16)

Prescribed by the Department of Local Government Finance

**FORM CF-1 / PP**

**PRIVACY NOTICE**  
This form contains information confidential pursuant to IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

- INSTRUCTIONS:**
1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
  2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 15 of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.
  3. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).

**SECTION 1 TAXPAYER INFORMATION**

Name of taxpayer	County
Address of taxpayer (number and street, city, state, and ZIP code)	DLGF taxing district number
Name of contact person	Telephone number (      )

**SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY**

Name of designating body	Resolution number	Estimated start date (month, day, year)
Location of property		Actual start date (month, day, year)
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired.		Estimated completion date (month, day, year)
		Actual completion date (month, day, year)

**SECTION 3 EMPLOYEES AND SALARIES**

EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees			
Salaries			
Number of employees retained			
Salaries			
Number of additional employees			
Salaries			

**SECTION 4 COST AND VALUES**

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
<b>AS ESTIMATED ON SB-1</b>								
Values before project								
Plus: Values of proposed project								
Less: Values of any property being replaced								
Net values upon completion of project								
<b>ACTUAL</b>								
Values before project								
Plus: Values of proposed project								
Less: Values of any property being replaced								
Net values upon completion of project								

**NOTE:** The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).

**SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER**

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

**SECTION 6 TAXPAYER CERTIFICATION**

I hereby certify that the representations in this statement are true.

Signature of authorized representative	Title	Date signed (month, day, year)
--	-------	--------------------------------

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991.**

INSTRUCTIONS: (IC 6-1.1-12.1-5.9)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the County Assessor.

We have reviewed the CF-1 and find that:			
<input type="checkbox"/> the property owner <b>IS</b> in substantial compliance <input type="checkbox"/> the property owner <b>IS NOT</b> in substantial compliance <input type="checkbox"/> other (specify) _____			
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member			Date signed (month, day, year)
Attested by:		Designating body	
If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.			
Time of hearing	<input type="checkbox"/> AM <input type="checkbox"/> PM	Date of hearing (month, day, year)	Location of hearing
<b>HEARING RESULTS (to be completed after the hearing)</b>			
<input type="checkbox"/> Approved		<input type="checkbox"/> Denied (see instruction 5 above)	
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member			Date signed (month, day, year)
Attested by:		Designating body	
<b>APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]</b>			
A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.			



# BUSINESS TANGIBLE PERSONAL PROPERTY ASSESSMENT RETURN

State Form 11405 (R41 / 10-18)  
Prescribed by the Department of Local Government Finance

FORM 103 - LONG

PRIVACY NOTICE  
This form contains information  
confidential pursuant to IC 6-1.1-35-9.

JANUARY 1, 2019

For Assessor's Use Only

NOTE: For taxpayers with less than \$20,000 in acquisition costs to report within the county, legislation was passed in 2015 which exempts this property. If you are declaring this exemption, check this box, enter the total acquisition cost of your personal property in the county, and complete only sections I and IV of this form. If you are declaring this exemption through this form, you do not need to file a Form 104.

\$ \_\_\_\_\_

RETURN THIS FORM TO THE APPLICABLE ASSESSOR BY MAY 15, 2019.

An exemption granted under IC 6-1.1-10 or any other statute supersedes this exemption. In other words, a taxpayer whose personal property is exempt because the taxpayer applied for and was granted an exemption by the county must follow all applicable procedures for the approved exemption, which may include fully completing the personal property return.

### INSTRUCTIONS:

1. Please type or print.
2. This form must be filed with the Township Assessor, if any, or the County Assessor of the county in which the property is located not later than May 15, 2019, unless an extension of up to thirty (30) days is granted in writing. Contact information for the Assessor is available at <http://www.in.gov/dlgf/2440.htm>.
3. A Form 104 must be filed with this return unless the exemption above is claimed.

### SECTION I

Name of taxpayer	Federal identification number **	
Name under which business is conducted	DLGF taxing district number	
Address where property is located (number and street, city, state, and ZIP code)	DLGF taxing district name	
Nature of business	NAICS Code number *	Township
Name and address to which Assessment and Tax Notice are to be mailed (if different than above)	County	Retail merchant's certification number

### SECTION II

1. Federal income tax year ends \_\_\_\_\_ Name filed under \_\_\_\_\_
2. Location of accounting records \_\_\_\_\_
3. Form of business  Partnership or Joint Venture  Sole Proprietorship  Corporation  Estate or Trust  
 Other, describe: \_\_\_\_\_
4. Do you have other locations in Indiana?  Yes  No
5. Did you own, hold, possess or control any leased, rented or other depreciable personal property on January 1?  Yes  No (See 50 IAC 4.2-8)
6. Did you own, hold, possess or control any Special Tools on January 1?  Yes  No (See 50 IAC 4.2-6-2)
7. Did you own, hold, possess or control any returnable containers on January 1?  Yes  No (See 50 IAC 4.2-6-4)

If taxpayer answers "yes" to question 5, the owner must file Form 103-O and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 IAC 4.2-2 and 50 IAC 4.2-8).

Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the Township Assessor or County Assessor under IC 6-1.1-3-7(b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation.

In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9(a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is not provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of \$25 shall be imposed. (IC 6-1.1-37-7(d))

\* NAICS - North American Industry Classification System - A complete list of codes may be found at [www.census.gov](http://www.census.gov). The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - [www.in.gov/dlgf](http://www.in.gov/dlgf). For further questions, contact the County Assessor (available on the DLGF website).

NOTE: The NAICS Code Number appears on your federal income tax return.

\*\* An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.

### SECTION III

SUMMARY (Round all numbers to nearest ten dollars)	REPORTED BY TAXPAYER	CHANGE BY ASSESSOR	CHANGE BY THE COUNTY BOARD
Schedule A - Personal Property	+ \$	\$	\$
Deduction per Form 103 ERA or Form 103-CTP	- \$	\$	\$
Final Assessed Valuation	= \$	\$	\$

### SECTION IV

#### SIGNATURE AND VERIFICATION

Under penalties of perjury, I hereby certify that this return (including any accompanying schedules, deduction claims, or statements), to the best of my knowledge and belief, is true, correct, and complete; if applicable, reports all tangible personal property subject to taxation owned, held, possessed or controlled by the named taxpayer in the stated township or taxing district on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.

Signature of authorized person	Telephone number ( )	Date (month, day, year)
Name and title of authorized person (please type or print)	E-mail contact	
Signature of person preparing return, if different than authorized person	Name and contact information of preparer (please type or print)	

## SECTION V

FORM 103 - LONG See 50 IAC 4.2-4		TANGIBLE PERSONAL PROPERTY CONFIDENTIAL			SCHEDULE A JANUARY 1, 2019
Line	Report all personal property assessable to this taxpayer below. (Round all figures below to nearest dollar)				Federal Identification Number
1	Total cost of tangible depreciable personal property. (50 IAC 4.2-4-2)				\$
2	Adjustment to federal tax basis per Form 106. (50 IAC 4.2-4-4)				
3	Total cost and base year value of tangible depreciable personal property. (Line 1 plus 2)				\$
<b>Deduct Exempt Property (See 50 IAC 4.2-11.1)</b>				<b>COST</b>	
4	Stationary industrial air purification systems. (Attach Form 103-P)			\$	
5	Industrial waste control facilities. (Attach Form 103-P)				
6	Enterprise information technology equipment. (Attach Form 103-IT)				
7	Vehicles / airplanes subject to excise tax.	Number of Units		\$	
<b>Total cost of exempt property (Deduct from Line 3 and enter on Line 8)</b>					
8	<b>Subtotal</b>				\$
<b>Additions: See 50 IAC 4.2-1-1.1 and 50 IAC 4.2-4-3(b) and 4</b>					
9	Cost of all depreciable personal property still in use but written off. (50 IAC 4.2-4-3(b))				\$
10	Cost of installation and foundations applicable to depreciable personal property. (50 IAC 4.2-4-2(d))				
11	Cost of interest incurred during construction and installation applicable to depreciable personal property. (50 IAC 4.2-4-3(j))				
12	<b>Total cost and base year value of assessable depreciable personal property. (add Lines 8, 9, 10 and 11. Line 12 must agree with Line 52 Column A)</b>				\$
<b>POOLING SUMMARY (From Schedule A-1 or Form 103-P5)</b>		<b>TOTAL COST COLUMN A</b>	<b>ADJUSTMENTS COLUMN B</b>	<b>ADJUSTED COST COLUMN C</b>	<b>TRUE TAX VALUE COLUMN D</b>
52	<b>Total All Pools</b>	\$	\$	\$	\$
53	30% of Adjusted Cost (Line 52, Column C) (enter zero (0) if filing 103-P5 and entity is a qualified steel mill or oil refinery per IC 6-1.1-3-23).				\$
54	Greater of Lines 52D or 53.				\$
<b>Adjustments to True Tax Value</b>					
55	Equipment not placed in service and/or critical spare parts (50 IAC 4.2-6-1 & 6) per Form 106.	Cost \$		X 10%	\$
56	Tools, dies, jigs, fixtures, etc., per Form 103-T. (50 IAC 4.2-6-2)		Cost \$		\$
57	Permanently retired equipment (50 IAC 4.2-4-3) and/or returnable containers (50 IAC 4.2-6-4) per Form 106.		Cost \$		\$
58	Commercial aircraft and commercial bus line fleet, not subject to excise tax per Form 103-I. (50 IAC 4.2-10)		Cost \$		\$
59	<b>Total additions to True Tax Value. (Lines 55, 56, 57 and 58)</b>				\$
60	<b>Total True Tax Value before adjustments for "Abnormal Obsolescence." (Line 54 plus Line 59)</b>				\$
61	Abnormal Obsolescence Adjustment per Form 106. (50 IAC 4.2-4-8)				\$
62	<b>Total True Tax Value of personal property. (To page 1, Form 103 Summary)</b>				\$

\*\* The total cost of special tools, dies, jigs, fixtures, etc., permanently retired equipment; commercial aircraft, and commercial bus line fleet, not subject to excise tax is to be deducted in full in Column B below. The true tax value of such property is to be computed on the proper Form(s) (103-T, 106 AND 103-I, respectively) and recorded on Line(s) 56, 57 and 58.

**ROUND ALL FIGURES BELOW TO THE NEAREST DOLLAR.**

YEAR OF ACQUISITION		COLUMN A	COLUMN B	COLUMN C		COLUMN D
POOL NUMBER 1: (1 TO 4 YEAR LIFE)		TOTAL COST OR BASE YEAR VALUE	ADJUSTMENTS ** (See Note Above)	ADJUSTED COST	T.T.V.%	TRUE TAX VALUE
13	1-2-18 To 1-1-19				65	
14	1-2-17 To 1-1-18				50	
15	1-2-16 To 1-1-17				35	
16	Prior To 1-2-16	\$	\$	\$	20	\$
17	<b>TOTAL POOL NUMBER 1</b>					
<b>POOL NUMBER 2: (5 TO 8 YEAR LIFE)</b>						
18	1-2-18 To 1-1-19				40	
19	1-2-17 To 1-1-18				56	
20	1-2-16 To 1-1-17				42	
21	3-2-15 To 1-1-16				32	
22	3-2-14 To 3-1-15				24	
23	3-2-13 To 3-1-14				18	
24	Prior To 3-2-13	\$	\$	\$	15	\$
25	<b>TOTAL POOL NUMBER 2</b>					
<b>POOL NUMBER 3: (9 TO 12 YEAR LIFE)</b>						
26	1-2-18 To 1-1-19				40	
27	1-2-17 To 1-1-18				60	
28	1-2-16 To 1-1-17				55	
29	3-2-15 To 1-1-16				45	
30	3-2-14 To 3-1-15				37	
31	3-2-13 To 3-1-14				30	
32	3-2-12 To 3-1-13				25	
33	3-2-11 To 3-1-12				20	
34	3-2-10 To 3-1-11				16	
35	3-2-09 To 3-1-10				12	
36	Prior To 3-2-09	\$	\$	\$	10	\$
37	<b>TOTAL POOL NUMBER 3</b>					
<b>POOL NUMBER 4: (13 YEAR AND LONGER LIFE)</b>						
38	1-2-18 To 1-1-19				40	
39	1-2-17 To 1-1-18				60	
40	1-2-16 To 1-1-17				63	
41	3-2-15 To 1-1-16				54	
42	3-2-14 To 3-1-15				46	
43	3-2-13 To 3-1-14				40	
44	3-2-12 To 3-1-13				34	
45	3-2-11 To 3-1-12				29	
46	3-2-10 To 3-1-11				25	
47	3-2-09 To 3-1-10				21	
48	3-2-08 To 3-1-09				15	
49	3-2-07 To 3-1-08				10	
50	Prior To 3-2-07	\$	\$	\$	5	\$
51	<b>TOTAL POOL NUMBER 4</b>					
52	<b>TOTAL ALL POOLS</b>					

NOTE: All Column B adjustments above must be supported on Form 106, Form 103-T, or Form 103-I.



**Filing Basics:**

- Effective July 1, 2015, IC 6-1.1-3-7.2 was amended to allow an exemption for taxpayers with less than \$20,000 in acquisition costs to be reported within a county. Failure to timely file a personal property tax return with the applicable assessor declaring the exemption will result in a \$25 penalty. (IC 6-1.1-37-7)  
For more information, refer to this link: <http://www.in.gov/dlgf/7576.htm>.
- Taxpayers may request up to a thirty (30) day extension of time to file their return. The written request should be sent to the Assessor before the filing deadline of May 15, 2019, and should include a reason for the request. The Assessor may, at their discretion, approve or deny the request in writing.
- Personal property must be assessed in each taxing district where property has a tax situs.
- Inventory located in the State of Indiana is exempt and is not required to be reported per IC 6-1.1-11(b)(3).
- It is the responsibility of the taxpayer to obtain forms from the Assessor and file a timely return. The forms are also available on-line at the Indiana Department of Local Government Finance's website at [www.in.gov/dlgf](http://www.in.gov/dlgf).
- If you hold, possess, or control not-owned personal property on the assessment date, you have a liability for the taxes imposed for that year unless you establish that the property is to be assessed to the owner. This is done by completing a Form 103-N, attaching it to the Form 103-Long, and filing it with the Assessor. A taxpayer declaring the exemption on page one of this form may, as deemed necessary by the applicable assessor, need to file Form 103-O or 103-N, as applicable, to verify that he is the appropriate taxpayer to claim the exemption.  
NOTE: Failure to properly disclose lease information may result in a double assessment. (IC 6-1.1-2-4(a))
- Taxpayers who discover an error was made on their original timely filed personal property tax return have the right to file an amended return. The amended return must be filed within twelve (12) months of the due date or the extended due date (if up to a thirty (30) day extension was granted) of their original return.

**Frequently Asked Questions:**

**A. How do I find out my Taxing District Name and Number?**

You will need to contact your County Assessor for assistance since heavily populated areas can have several taxing districts within a single township.

**B. How do I find out my NAICS number?**

This six-digit code number appears on the federal returns filed for businesses. For a complete list of the codes, go to [www.census.gov](http://www.census.gov).

**C. Will my local Assessor fill this form out for me?**

Indiana's personal property tax system is a self-assessment system. An Assessor can offer assistance with the filing; however, an authorized person representing the business must sign the form under penalties of perjury that it is true and correct so the responsibility of filing an accurate return remains with the taxpayer.

**D. How can I find contact information for the various county offices (Assessor, Auditor, or Treasurer) throughout the State of Indiana, locate forms or learn more about Indiana's personal property tax system?**

Go to the Indiana Department of Local Government Finance's website at [www.in.gov/dlgf](http://www.in.gov/dlgf).  
Contact information for the Assessor is available at <http://www.in.gov/dlgf/2440.htm>.

**SECTION VI**

**INFORMATION OF NOT-OWNED PERSONAL PROPERTY WHICH IS TO BE ASSESSED TO THE OWNER**

NOTE: This form is for the reporting of two or less Operating Leases. For all other leases, the Form 103-N (for the lessee) and the Form 103-O (for the lessor) should be utilized. For more information on the reporting of leased equipment, refer to 50 IAC 4.2-8. Failure to properly disclose lease information may result in a double assessment.

Name and Address of the Owner	Location of Property	Date of Lease (month, day, year)	Model Number and Description	Quantity	Cost, if Known



**SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION  
PERSONAL PROPERTY IN ECONOMIC REVITALIZATION AREA**

State Form 52503 (R16 / 10-18)

Prescribed by the Department of Local Government Finance

JANUARY 1, 2019

FORM 103 - ERA

PRIVACY NOTICE

This form contains information confidential pursuant to IC 6-1.1-35-9.

**INSTRUCTIONS:**

- In order to receive a deduction, this schedule must be submitted with a timely filed Form 103-Long.
- A separate schedule must be completed and attached to Form 103-Long for each approved Form SB-1/PP for that abatement.
- Attach a copy of the applicable Form CF-1 to this schedule. First-time filings must also include the SB-1 and the Resolution from the designating body.
- For any acquisitions included herein since the last assessment date, attach a list of the newly included equipment on Form 103-EL.

SECTION 1		TAXPAYER INFORMATION	
Name of taxpayer		Name of contact person	
Full address (number and street, city, state, and ZIP code)		E-mail address of contact person	Telephone number ( )
County	Township	Taxing District	Fax number ( )

SECTION 2		ECONOMIC REVITALIZATION AREA INFORMATION	
Name of body designating the Economic Revitalization Area		Resolution number	Length of abatement (years)
Date designation approved (month, day, year)	Date designation will terminate (month, day, year)	Does resolution limit dollar amount of deduction? <input type="checkbox"/> Yes, and limit is based on equipment. <input type="checkbox"/> No <input type="checkbox"/> Cost and/or <input type="checkbox"/> Assessed value	

SECTION 3		ABATED EQUIPMENT POOLING SCHEDULE	
The total cost of depreciable assets is to be reported on Form 103-Long. This schedule includes only the values attributable to the new manufacturing, research and development, logistical distribution, and/or information technology equipment under abatement per the resolution and IC 6-1.1-12.1.			
The Minimum Value Ratio applies if Line 53 is greater than Line 52D on page 2 of the Form 103-Long [IC 6-1.1-12.1-4.5(g)]	Box 1 - Enter amount shown on Line 53 of Form 103-Long	Box 2 - Enter amount shown on Line 52D of Form 103-Long	Box 3 - Divide Box 1 by Box 2 (carry ratio 5 decimal places)

POOL NUMBER 1 (1 TO 4 YEAR LIFE)									
		103 Schedule A, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year *	Percent	Deduction Claimed
13	1-2-18 To 1-1-19	\$	65%	\$		1		%	\$
14	1-2-17 To 1-1-18		50%			2			
15	1-2-16 To 1-1-17		35%			3			
16A	3-2-15 To 1-1-16		20%			4			
16B	3-2-14 To 3-1-15		20%			5			
16C	3-2-13 To 3-1-14		20%			6			
16D	3-2-12 To 3-1-13		20%			7			
16E	3-2-11 To 3-1-12		20%			8			
16F	3-2-10 To 3-1-11		20%			9			
16G	3-2-09 To 3-1-10		20%			10			
17	<b>TOTAL POOL NUMBER 1</b>	\$	--	\$	--	--	--	--	\$

POOL NUMBER 2 (5 TO 8 YEAR LIFE)									
		103 Schedule A, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year *	Percent	Deduction Claimed
18	1-2-18 To 1-1-19	\$	40%	\$		1		%	\$
19	1-2-17 To 1-1-18		56%			2			
20	1-2-16 To 1-1-17		42%			3			
21	3-2-15 To 1-1-16		32%			4			
22	3-2-14 To 3-1-15		24%			5			
23	3-2-13 To 3-1-14		18%			6			
24A	3-2-12 To 3-1-13		15%			7			
24B	3-2-11 To 3-1-12		15%			8			
24C	3-2-10 To 3-1-11		15%			9			
24D	3-2-09 To 3-1-10		15%			10			
25	<b>TOTAL POOL NUMBER 2</b>	\$	--	\$	--	--	--	--	\$

<b>SUB-TOTAL - POOLS 1 AND 2</b> (Total Lines 17 and 25. Enter to the right and on Page 2.)	\$
---	----

**SECTION 3 (continued) ABATED EQUIPMENT POOLING SCHEDULE  
POOL NUMBER 3 (9 TO 12 YEAR LIFE)**

		103 Schedule A, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year *	Percent	Deduction Claimed
26	1-2-18 To 1-1-19	\$	40%	\$		1		%	\$
27	1-2-17 To 1-1-18		60%			2			
28	1-2-16 To 1-1-17		55%			3			
29	3-2-15 To 1-1-16		45%			4			
30	3-2-14 To 3-1-15		37%			5			
31	3-2-13 To 3-1-14		30%			6			
32	3-2-12 To 3-1-13		25%			7			
33	3-2-11 To 3-1-12		20%			8			
34	3-2-10 To 3-1-11		16%			9			
35	3-2-09 To 3-1-10		12%			10			
37	<b>TOTAL POOL NUMBER 3</b>	\$	--	\$	--	--	--	--	\$

**POOL NUMBER 4 (13 YEAR AND LONGER LIVES)**

		103 Schedule A, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year *	Percent	Deduction Claimed
38	1-2-18 To 1-1-19	\$	40%	\$		1		%	\$
39	1-2-17 To 1-1-18		60%			2			
40	1-2-16 To 1-1-17		63%			3			
41	3-2-15 To 1-1-16		54%			4			
42	3-2-14 To 3-1-15		46%			5			
43	3-2-13 To 3-1-14		40%			6			
44	3-2-12 To 3-1-13		34%			7			
45	3-2-11 To 3-1-12		29%			8			
46	3-2-10 To 3-1-11		25%			9			
47	3-2-09 To 3-1-10		21%			10			
51	<b>TOTAL POOL NUMBER 4</b>	\$	--	\$	--	--	--	--	\$

**SUB-TOTAL - POOLS 3 AND 4** (Total Lines 37 and 51. Enter to the right and below.) \$

**SPECIAL TOOLING**

		True Tax Value (Included on Form 103-T)	Abatement			Deduction Claimed
			Year	Year *	Percent	
S1	1-2-18 To 1-1-19	30%	1		%	\$
S2	1-2-17 To 1-1-18	3%	2			
S3	1-2-16 To 1-1-17	3%	3			
S4	3-2-15 To 1-1-16	3%	4			
S5	3-2-14 To 3-1-15	3%	5			
S6	3-2-13 To 3-1-14	3%	6			
S7	3-2-12 To 3-1-13	3%	7			
S8	3-2-11 To 3-1-12	3%	8			
S9	3-2-10 To 3-1-11	3%	9			
S10	3-2-09 To 3-1-10	3%	10			
S11	<b>TOTAL SPECIAL TOOLING</b>	--	--	--	--	\$

SUB-TOTAL POOLS 1 AND 2 (from Page 1)		\$
SUB-TOTAL POOLS 3 AND 4 (from above)		
SUB-TOTAL SPECIAL TOOLING (from above - Line S11)		
<b>TOTAL ALL POOLS AND SPECIAL TOOLING</b>		\$
LIMIT ON AMOUNT OF ABATEMENT STATED IN RESOLUTION	Cost \$	Av \$
AMOUNT OF DEDUCTION CLAIMED - Lesser of resolution limit on abatement or total all pools. (Carry deduction forward to the Summary Section on Page 1 of the Form 103-Long.)		\$

Obsolescence claimed on Form 106?  Yes  No  
**NOTE: If obsolescence is claimed on depreciable assets, the applicable adjustment must be taken on the Abatement Deduction being claimed. Show calculations on Form 106.**  
 Line numbers on this form match the line numbers on the Form 103-Long. Lines were added to Pools 1 and 2 and deleted from Pools 3 and 4 to reflect the ten (10) year abatement limitation.  
 \* This column may be used when the abatement year does not correlate with the acquisition year within the pool.  
 An example might be when used equipment is moved into Indiana from out of state and it was granted an abatement.



**EQUIPMENT LIST FOR NEW ADDITIONS TO ERA DEDUCTION  
PERSONAL PROPERTY IN ECONOMIC REVITALIZATION AREA**

State Form 52515 (R2 / 11-15)  
Prescribed by the Department of Local Government Finance

JANUARY 1, 20 ____
<b>FORM 103-EL</b>

<b>PRIVACY NOTICE</b>
The records in this series are confidential according to IC 6-1.1-35-9.

**INSTRUCTIONS:**

1. This schedule must be filed when any new manufacturing, research and development, logistical distribution and/or information technology equipment that is claimed on the schedule of deduction from assessed valuation (Form 103-ERA) has been installed after the prior year assessment date.
2. A separate list must be completed for EACH APPROVED abatement (Form SB-1 / PP). The equipment list is attached to the corresponding Form 103-ERA and made part of the Business Personal Property Return (103 Long) filed with the Assessor not later than May 15 of each year unless an extension of up to thirty (30) days is granted in writing.
3. A taxpayer's internal list may be attached to this form. Any data omitted from that taxpayer format must be added here, using the Reference Number Column to cross reference to the taxpayer formatted list.
4. The purpose column is to describe the item in sufficient detail to assist the Assessing Official to determine that the item is eligible for abatement as equipment as defined in IC 6-1.1-12.1-1. An entry may be left blank if the item name is self-describing.

SECTION 1 TAXPAYER INFORMATION			
Name of taxpayer		Name of contact person	
Address of taxpayer (number and street, city, state and ZIP code)			Telephone number (       )
County	Township	DLGF taxing district number	

SECTION 2 ECONOMIC REVITALIZATION AREA INFORMATION		
Name of body designating the Economic Revitalization Area	Resolution number	Length of abatement (years)

SECTION 3 ABATED EQUIPMENT LIST						
REFERENCE NUMBER <sup>3</sup>	INSTALLATION DATE	ITEM	PURPOSE <sup>4</sup>	COST PER 50 IAC 4.2	POOL LINE NUMBER	ASSESSOR USE ONLY

Check if additional Forms 103-EL are attached for this abatement (103-ERA). This is Equipment List \_\_\_\_ of \_\_\_\_.

Check if taxpayer's internal list is attached.



# NOTICE OF ASSESSMENT / CHANGE BY AN ASSESSING OFFICIAL

State Form 21521 (R11 / 12-18)

Prescribed by the Department of Local Government Finance

FORM 113 / PP

ASSESSMENT DATE  
\_\_\_\_\_, 1, 20\_\_\_\_

Notice to the taxpayer of the opportunity to appeal (IC 6-1.1-15-1.1, 1.2):

If the taxpayer does not agree with the action of the Assessing Official giving this notice, an appeal can be initiated to challenge that action. To file an appeal, the taxpayer must file a Form 130, Taxpayer's Notice to Initiate an Appeal, with the Township Assessor or County Assessor in a timely manner. The time-frame to file an appeal on the assessment contained in this notice may have two different filing deadlines. These deadlines are based on the date that this notice is mailed. If this notice is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If this notice is mailed on or after May 1 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed. (IC 6-1.1-15-1.1) This form is available from the Assessing Official or at <https://forms.in.gov/Download.aspx?id=6979>. An Assessing Official who receives a Form 130 must schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal. The Assessing Official and taxpayer must exchange the information each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the appeal.

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal.

Name of taxpayer
Address (number and street, city, state, and ZIP code)

You are hereby notified that the undersigned assessing official has taken the action described below with regard to the following property:

LOCATION OF PROPERTY		
County	Township	Taxing district
Address where property is located (number and street, city, and ZIP code)		

DESCRIPTION OF PROPERTY	
<input type="checkbox"/> Farmer's Personal Property (Form 102)	<input type="checkbox"/> Business Personal Property (Form 103)
<input type="checkbox"/> Public Utility Company Distributable Property (Form UD45) (deductions only)	

ACTION
<input type="checkbox"/> Assessed value before deductions has been changed from \$ _____ to \$ _____ .
<input type="checkbox"/> Assessed value of a deduction was changed from \$ _____ to \$ _____ .
<input type="checkbox"/> Failure to file required assessment return. Assessment has been estimated to be \$ _____ .
<input type="checkbox"/> Other (explain) _____

REASON(S) FOR ACTION
<input type="checkbox"/> Failure to file required assessment return. You have the right to file an assessment return within thirty (30) days of the first notice of assessment. (50 IAC 4.2-3.1-2)
<input type="checkbox"/> Mathematical error (describe below) <input type="checkbox"/> Omitted property (describe below)
<input type="checkbox"/> Mandatory or allowable adjustment not properly computed or disallowed (describe and state below)
<input type="checkbox"/> Abnormal obsolescence adjustment disallowed (be sure to specify reason(s))
<input type="checkbox"/> Exemption disallowed (describe and give reasons): <input type="checkbox"/> In-whole <input type="checkbox"/> In-part
<input type="checkbox"/> Industrial waste control equipment not certified by Department of Environmental Management <input type="checkbox"/> Air pollution control equipment not qualified
<input type="checkbox"/> Other _____

Description or reasons (attach additional sheet if necessary)
---

Date of this notice (month, day, year)	Name (please print)
Telephone number ( )	Title
Signature	
Address (number and street, city, state, and ZIP code)	



# STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

20\_\_ PAY 20\_\_

FORM SB-1 / Real Property

### PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

This statement is being completed for real property that qualifies under the following Indiana Code (*check one box*):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- Residentially distressed area (IC 6-1.1-12.1-4.1)

### INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer					
Address of taxpayer (number and street, city, state, and ZIP code)					
Name of contact person			Telephone number ( )	E-mail address	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body				Resolution number	
Location of property			County	DLGF taxing district number	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)				Estimated start date (month, day, year)	
				Estimated completion date (month, day, year)	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number	Salaries	Number retained	Salaries	Number additional	Salaries
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		ASSESSED VALUE
Current values					
Plus estimated values of proposed project					
Less values of any property being replaced					
Net estimated values upon completion of project					
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative				Date signed (month, day, year)	
Printed name of authorized representative			Title		

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years\* (*see below*). The date this designation expires is \_\_\_\_\_.
- B. The type of deduction that is allowed in the designated area is limited to:
- 1. Redevelopment or rehabilitation of real estate improvements     Yes     No
  - 2. Residentially distressed areas     Yes     No
- C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- D. Other limitations or conditions (*specify*) \_\_\_\_\_
- E. Number of years allowed:     Year 1     Year 2     Year 3     Year 4     Year 5 (\* see below)  
     Year 6     Year 7     Year 8     Year 9     Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  
 Yes     No  
 If yes, attach a copy of the abatement schedule to this form.  
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved ( <i>signature and title of authorized member of designating body</i> )	Telephone number (    )	Date signed ( <i>month, day, year</i> )
Printed name of authorized member of designating body	Name of designating body	
Attested by ( <i>signature and title of attester</i> )	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17  
 Abatement schedules  
 Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



# APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA)

State Form 18379 (R14 / 6-16)

Prescribed by the Department of Local Government Finance

20\_\_ PAY 20\_\_

FORM 322 / RE

### INSTRUCTIONS:

- This form is to be filed in person or by mail with the County Auditor of the county in which the property is located.
- To obtain this deduction, a Form 322 / RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation (or new assessment) is made, or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of assessment, he can apply between January 1 and May 10 of a subsequent year for the remainder of the abatement term. (See also IC 6-1.1-12.1-11.3 concerning the failure to file a timely application.)
- A copy of the Form 11, the approved Form SB-1 / Real Property, the resolution adopted by the designating body, and the Form CF-1 / Real Property must be attached to this application.
- The Form CF-1 / Real Property must be updated annually and provided to the County Auditor and the designating body for each assessment year in which the deduction is applicable.
- Please see IC 6-1.1-12.1 for further instructions.
- Taxpayer completes Sections I, II and III below.
- If property located in an economic revitalization area is also located in an allocation area as defined in IC 36-7-14-39 or IC 36-7-15.1-26, an application for the property tax deduction may not be approved unless the Commission that designated the allocation area adopts a resolution approving the application (IC 6-1.1-12.1-2(k)).
- Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities (IC 6-1.1-12.1-3):
  - Private or commercial golf course
  - Country club
  - Massage parlor
  - Tennis club
  - Skating facility, including roller skating, skateboarding or ice skating
  - Racquet sport facility (including handball or racquet ball court)
  - Hot tub facility
  - Suntan facility
  - Racetrack
  - Any facility, the primary purpose of which is (a) retail food and beverage service; (b) automobile sales or service; or (c) other retail; (unless the facility is located in an economic development-target area established under IC 6-1.1-12.1-7).
  - Residential, unless the facility is a multi-family facility that contains at least 20% of the units available for use by low and moderate income individuals, or unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7, or the area is designated as a residentially distressed area which is required to meet conditions as cited in IC 6-1.1-12.1-2(c)(1 & 2).
  - Package liquor store [see IC 6-1.1-12.1-3(e)(12)]

SECTION I - DESCRIPTION OF PROPERTY			
The owner hereby applies to the County Auditor for a deduction pursuant to IC 6-1.1-12.1-5 beginning with the assessment date January 1, 20 ____.			
County	Township	DLGF taxing district number	Key number
Name of owner		Legal description from Form 11	
Property address (number and street, city, state, and ZIP code)			Date of Form 11 (month, day, year)
Type of structure			Use of structure
Governing body that approved ERA designation		Date ERA designation approved (month, day, year)	Resolution number
SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE			
Signature of owner or representative (I hereby certify that the representations on this application are true.)			Date signed (month, day, year)
Printed name of owner or representative		Address (number and street, city, state, and ZIP code)	
SECTION III - STRUCTURES			AUDITOR'S USE
A. Rehabilitation structure	1. Assessed valuation AFTER rehabilitation	\$	
	2. Assessed valuation BEFORE rehabilitation	\$	
	3. Difference in assessed valuation (Line 1 minus Line 2)	\$	
	4. Assessed valuation eligible for deduction (for the increase in AVV from the rehabilitation, not including the increase in AVV from the reassessment of the entire structure)	\$	
B. New structure	1. Assessed valuation	\$	
	2. Assessed valuation eligible for deduction	\$	
SECTION IV - VERIFICATION OF ASSESSING OFFICIAL			
I verify that the above described structure was assessed and the owner was notified on _____, with the effective date of the assessment being January 1, 20 _____, and that the assessed valuations in Section III are correct.			
Signature of assessing official		Printed name of assessing official	Date (month, day, year)



**SECTION V - FOR AREAS EXCEPT FOR A RESIDENTIALLY DISTRESSED AREA WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 - DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17**

YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION*	YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION**
(1) For deductions allowed over a one (1) year period:	(8) For deductions allowed over a eight (8) year period:
1 20__ pay 20__ \$_____ 100% * ___% \$_____	1 20__ pay 20__ \$_____ 100% * ___% \$_____
(2) For deductions allowed over a two (2) year period:	2 20__ pay 20__ \$_____ 88% * ___% \$_____
1 20__ pay 20__ \$_____ 100% * ___% \$_____	3 20__ pay 20__ \$_____ 75% * ___% \$_____
2 20__ pay 20__ \$_____ 50% * ___% \$_____	4 20__ pay 20__ \$_____ 63% * ___% \$_____
(3) For deductions allowed over a three (3) year period:	5 20__ pay 20__ \$_____ 50% * ___% \$_____
1 20__ pay 20__ \$_____ 100% * ___% \$_____	6 20__ pay 20__ \$_____ 38% * ___% \$_____
2 20__ pay 20__ \$_____ 66% * ___% \$_____	7 20__ pay 20__ \$_____ 25% * ___% \$_____
3 20__ pay 20__ \$_____ 33% * ___% \$_____	8 20__ pay 20__ \$_____ 13% * ___% \$_____
(4) For deductions allowed over a four (4) year period:	(9) For deductions allowed over a nine (9) year period:
1 20__ pay 20__ \$_____ 100% * ___% \$_____	1 20__ pay 20__ \$_____ 100% * ___% \$_____
2 20__ pay 20__ \$_____ 75% * ___% \$_____	2 20__ pay 20__ \$_____ 88% * ___% \$_____
3 20__ pay 20__ \$_____ 50% * ___% \$_____	3 20__ pay 20__ \$_____ 77% * ___% \$_____
4 20__ pay 20__ \$_____ 25% * ___% \$_____	4 20__ pay 20__ \$_____ 66% * ___% \$_____
(5) For deductions allowed over a five (5) year period:	5 20__ pay 20__ \$_____ 55% * ___% \$_____
1 20__ pay 20__ \$_____ 100% * ___% \$_____	6 20__ pay 20__ \$_____ 44% * ___% \$_____
2 20__ pay 20__ \$_____ 80% * ___% \$_____	7 20__ pay 20__ \$_____ 33% * ___% \$_____
3 20__ pay 20__ \$_____ 60% * ___% \$_____	8 20__ pay 20__ \$_____ 22% * ___% \$_____
4 20__ pay 20__ \$_____ 40% * ___% \$_____	9 20__ pay 20__ \$_____ 11% * ___% \$_____
5 20__ pay 20__ \$_____ 20% * ___% \$_____	(10) For deductions allowed over a ten (10) year period:
(6) For deductions allowed over a six (6) year period:	1 20__ pay 20__ \$_____ 100% * ___% \$_____
1 20__ pay 20__ \$_____ 100% * ___% \$_____	2 20__ pay 20__ \$_____ 95% * ___% \$_____
2 20__ pay 20__ \$_____ 85% * ___% \$_____	3 20__ pay 20__ \$_____ 80% * ___% \$_____
3 20__ pay 20__ \$_____ 66% * ___% \$_____	4 20__ pay 20__ \$_____ 65% * ___% \$_____
4 20__ pay 20__ \$_____ 50% * ___% \$_____	5 20__ pay 20__ \$_____ 50% * ___% \$_____
5 20__ pay 20__ \$_____ 34% * ___% \$_____	6 20__ pay 20__ \$_____ 40% * ___% \$_____
6 20__ pay 20__ \$_____ 17% * ___% \$_____	7 20__ pay 20__ \$_____ 30% * ___% \$_____
(7) For deductions allowed over a seven (7) year period:	8 20__ pay 20__ \$_____ 20% * ___% \$_____
1 20__ pay 20__ \$_____ 100% * ___% \$_____	9 20__ pay 20__ \$_____ 10% * ___% \$_____
2 20__ pay 20__ \$_____ 85% * ___% \$_____	10 20__ pay 20__ \$_____ 5% * ___% \$_____
3 20__ pay 20__ \$_____ 71% * ___% \$_____	
4 20__ pay 20__ \$_____ 57% * ___% \$_____	
5 20__ pay 20__ \$_____ 43% * ___% \$_____	
6 20__ pay 20__ \$_____ 29% * ___% \$_____	
7 20__ pay 20__ \$_____ 14% * ___% \$_____	

NOTE: The deduction percentages shown in this section apply to a statement of benefits approved before July 1, 2013 that did not have an alternative deduction schedule adopted by the designating body. All other abatements shall use the percentages reflected in the abatement schedule adopted by the designating body per IC 6-1.1-12.1-17.

\* The amount of the deduction shall be adjusted annually to reflect changes to the assessed valuation resulting from a reassessment or an appeal of the assessment per IC 6-1.1-12.1-4(b).

**SECTION VI - FOR A RESIDENTIALLY DISTRESSED AREA WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17**

TYPE OF DWELLING	DEDUCTION IS THE LESSER OF: [IC 6-1.1-12.1-4.1(b)]	DEDUCTION IS ALLOWED FOR A FIVE (5) YEAR PERIOD THAT INCLUDES YEARS:
<input type="checkbox"/> One (1) family dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$74,880 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Two (2) family dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$106,080 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Three (3) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$156,000 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Four (4) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$199,680 AV	_____ pay _____ through _____ pay _____

Assessed value limits for taxes due and payable prior to January 1, 2005 were \$36,000, \$51,000, \$75,000, and \$96,000 for one to four family dwellings, respectively.

**SECTION VII - APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED)**

This application is approved in the amounts shown above.

Signature of County Auditor	Printed name of County Auditor	Date signed (month, day, year)
-----------------------------	--------------------------------	--------------------------------



**COMPLIANCE WITH STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R3 / 2-13)  
Prescribed by the Department of Local Government Finance

20__ PAY 20__
<b>FORM CF-1 / Real Property</b>

<b>PRIVACY NOTICE</b>
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

**INSTRUCTIONS:**

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION			
Name of taxpayer		County	
Address of taxpayer (number and street, city, state, and ZIP code)		DLGF taxing district number	
Name of contact person		Telephone number (       )	
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY			
Name of designating body		Resolution number	Estimated start date (month, day, year)
Location of property		Actual start date (month, day, year)	
Description of real property improvements		Estimated completion date (month, day, year)	
		Actual completion date (month, day, year)	
SECTION 3 EMPLOYEES AND SALARIES			
<b>EMPLOYEES AND SALARIES</b>		<b>AS ESTIMATED ON SB-1</b>	<b>ACTUAL</b>
Current number of employees			
Salaries			
Number of employees retained			
Salaries			
Number of additional employees			
Salaries			
SECTION 4 COST AND VALUES			
COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1		COST	ASSESSED VALUE
Values before project			
Plus: Values of proposed project			
Less: Values of any property being replaced			
Net values upon completion of project			
ACTUAL		COST	ASSESSED VALUE
Values before project			
Plus: Values of proposed project			
Less: Values of any property being replaced			
Net values upon completion of project			
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER			
WASTE CONVERTED AND OTHER BENEFITS		AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted			
Amount of hazardous waste converted			
Other benefits:			
SECTION 6 TAXPAYER CERTIFICATION			
I hereby certify that the representations in this statement are true.			
Signature of authorized representative		Title	Date signed (month, day, year)

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)  
THAT WAS APPROVED AFTER JUNE 30, 1991**

**INSTRUCTIONS:** (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:			
<input type="checkbox"/> the property owner <b>IS</b> in substantial compliance			
<input type="checkbox"/> the property owner <b>IS NOT</b> in substantial compliance			
<input type="checkbox"/> other (specify) _____			
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member			Date signed (month, day, year)
Attested by:		Designating body	
If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)			
Time of hearing	<input type="checkbox"/> AM <input type="checkbox"/> PM	Date of hearing (month, day, year)	Location of hearing
<b>HEARING RESULTS (to be completed after the hearing)</b>			
<input type="checkbox"/> Approved		<input type="checkbox"/> Denied (see instruction 4 above)	
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member			Date signed (month, day, year)
Attested by:		Designating body	
<b>APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]</b>			
A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.			



**STATEMENT OF BENEFITS  
VACANT BUILDING DEDUCTION**

State Form 55182 (R / 2-14)

Prescribed by the Department of Local Government Finance

20\_\_ PAY 20\_\_

FORM SB-1 / VBD

**PRIVACY NOTICE**

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

This statement is being completed for real property that qualifies as an "eligible vacant building" as defined by IC 6-1.1-12.1-1(17).

**INSTRUCTIONS:**

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the occupation of the eligible vacant building for which the person wishes to claim a deduction.
2. To obtain a vacant building deduction, a Form 322/VBD must be filed with the county auditor before May 10 in the year in which the property owner or his tenant occupies the vacant building or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of occupation, he can apply between March 1 and May 10 of a subsequent year.
3. A property owner who files the Form 322/VBD must provide the county auditor and the designating body with a Form CF-1/VBD to show compliance with the approved Form SB-1/VBD. The Form CF-1/VBD must also be updated each year in which the deduction is applicable.

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer					
Address of taxpayer (number and street, city, state, and ZIP code)					
Name of contact person			Telephone number ( )	E-mail address	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body				Resolution number	
Location of property			County	DLGF taxing district number	
Description of eligible vacant building that the property owner or tenant will occupy (use additional sheets if necessary).				Estimated occupancy date (month, day, year)	
				Estimated date placed-in-use (month, day, year)	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS A RESULT OF PROPOSED PROJECT					
Current number	Salaries	Number retained	Salaries	Number additional	Salaries
SECTION ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		ASSESSED VALUE
Current values					
Plus estimated values of proposed project					
Less values of any property being replaced					
Net estimated values upon completion of project					
SECTION 5 EFFORTS TO SELL OR LEASE VACANT BUILDING					
Described efforts by the owner or previous owner to sell, lease, or rent the building during period of vacancy:					
Show amount for which the building was offered for sale, lease, or rent during period of vacancy.					
List any other benefits resulting from the occupancy of the eligible vacant building.					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative			Title	Date signed (month, day, year)	

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years\* (*see below*). The date this designation expires is \_\_\_\_\_.
- B. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- C. Other limitations or conditions (*specify*) \_\_\_\_\_
- D. Number of years allowed:
 

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5 ( <i>* see below</i> )
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input type="checkbox"/> Year 10
- E. For a statement of benefits approved after June 30, 2013, did the designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  
 Yes     No  
*If yes, attach a copy of the abatement schedule to this form.*  
*If no, the designating body is required to establish an abatement schedule before the deduction can be determined.*

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved ( <i>signature and title of authorized member of designating body</i> )	Telephone number (       )	Date signed ( <i>month, day, year</i> )
Printed name of authorized member of designating body	Name of designating body	
Attested by ( <i>signature and title of attester</i> )	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-1(17) "Eligible vacant building" means a building that:

- (A) is zoned for commercial or industrial purposes; and
- (B) is unoccupied for at least one (1) year before the owner of the building or a tenant of the owner occupies the building, as evidenced by a valid certificate of occupancy, paid utility receipts, executed lease agreements, or any other evidence of occupation that the department of local government finance requires.

IC 6-1.1-12.1-17  
Abatement schedules

- Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:
- (1) The total amount of the taxpayer's investment in real and personal property.
  - (2) The number of new full-time equivalent jobs created.
  - (3) The average wage of the new employees compared to the state minimum wage.
  - (4) The infrastructure requirements for the taxpayer's investment.
- (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.
- (c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



# APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION REAL PROPERTY VACANT BUILDING DEDUCTION

State Form 53179 (R4 / 4-16)

Prescribed by the Department of Local Government Finance

20\_\_ PAY 20\_\_

FORM 322 / VBD

**INSTRUCTIONS:**

1. This form is to be filed with the county auditor of the county in which the eligible vacant building is located.
2. To obtain a vacant building deduction, a Form 322/VBD must be filed with the county auditor before May 10 in the year in which the property owner or his tenant occupies the vacant building or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 9. If the property owner misses these deadlines in the initial year of occupation, he can apply between January 1 and May 10 of a subsequent year.
3. The eligible vacant building must have been unoccupied for at least one (1) year and be zoned for commercial or industrial purposes.
4. A copy of the approved Form SB-1/VBD, the resolution adopted by the designating body, and the Form CF-1/VBD must be attached to this application.
5. A property owner who files this form must provide the county auditor and the designating body with a Form CF-1/VBD to show compliance with the approved Form SB-1/VBD. The Form CF-1/VBD must also be updated and provided to the county auditor and the designating body for each assessment year in which the deduction is applicable.

SECTION 1		PROPERTY INFORMATION		
Address of property (number and street, city, state, and ZIP code)				
County	Township	DLGF taxing district number	Parcel number	
Name of owner		Name of contact person		
Mailing address of owner (number and street, city, state, and ZIP code)				
Telephone number ( )	Fax number ( )	E-mail address (optional)		

SECTION 2				REQUEST FOR DEDUCTION AND DESCRIPTION OF BENEFIT TO TAXING JURISDICTION	
Describe the real property investment					
Total cost of the real property investment					
Is this property within an Economic Revitalization District (ERA)? <input type="checkbox"/> Yes <input type="checkbox"/> No			Is this property within a Tax Increment Financing (TIF) district as defined in IC 6-1.1-21.2-3? <input type="checkbox"/> Yes <input type="checkbox"/> No		
ASSESSED VALUE OF LAND	ASSESSED VALUE OF IMPROVEMENTS	ASSESSED VALUE OF LAND AND IMPROVEMENTS (TOTAL AV)		*ASSESSED VALUE OF ELIGIBLE VACANT BUILDING	
\$	\$	\$		\$	
*Note: The amount of the deduction is the assessed value of the building or part of the building that is occupied by the property owner or a tenant of the property owner that qualifies as an eligible vacant building as defined in IC 6-1.1-12.1, multiplied by the percentage determined by the designating body under IC 6-1.1-12.1-17.					
I hereby certify that the above named taxpayer is liable for property taxes at the above listed location on the indicated assessment date and that the representations on this application are true and correct. I further certify that the real property investment identified above is eligible for the vacant building deduction as outlined in IC 6-1.1-12.1-4.8 and IC 6-1.1-12.1-16, as applicable.					
Signature of owner or representative (if representative, attach power of attorney)				Date signed (month, day, year)	
Printed name of signatory		Title		Telephone number of preparer ( )	

**SCHEDULE A - FOR USE BY THE COUNTY AUDITOR IF THE FORM SB-1/VBD WAS APPROVED BEFORE, JULY 1, 2013**

TYPE AND YEAR OF DEDUCTION	ELIGIBLE ASSESSED VALUE *	DEDUCTION PERCENTAGE	DEDUCTION BEFORE LIMIT **
<b>Eligible vacant building - One (1) Year (IC 6-1.1-12.1-4.8)</b>			
Year One (1) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
<b>Eligible vacant building - Two (2) Years (IC 6-1.1-12.1-4.8)</b>			
Year One (1) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
Year Two (2) 3-1-20__ payable in 20__	Not Applicable	50%	Not Applicable
<b>Eligible vacant building - Three (3) Years (IC 6-1.1-12.1-4.8 &amp; IC 6-1.1-12.1-16(b) before its repeal)</b>			
Year One (1) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
Year Two (2) 3-1-20__ payable in 20__	Not Applicable	50%	Not Applicable
Year Three (3) 1-1-2016 payable in 2017	\$	50%	\$
<b>Enhanced eligible vacant building - One (1) Year (IC 6-1.1-12.1-16 before its repeal) ***</b>			
Year One (1) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
<b>Enhanced eligible vacant building - Two (2) Years (IC 6-1.1-12.1-16 before its repeal) ***</b>			
Year One (1) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
Year Two (2) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
<b>Enhanced eligible vacant building - Three (3) Years (IC 6-1.1-12.1-16 before its repeal) ***</b>			
Year One (1) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
Year Two (2) 3-1-20__ payable in 20__	Not Applicable	100%	Not Applicable
Year Three (3) 1-1-2016 payable in 2017	\$	100%	\$
<b>** Application of the limits from IC 6-1.1-12.1-4.8(k) as determined by the designating body on the Form SB-1/VBD (Page 2, Letter B).</b>			
Year One (1) 3-1-20__ payable in 20__	Enter eligible deduction as determined above		
	Enter limit determined by the designating body from SB-1		
The approved deduction for this assessment date is the lesser of the two (2) numbers above.			Not Applicable
Year Two (2) 3-1-20__ payable in 20__	Enter eligible deduction as determined above		
	Enter limit determined by the designating body from SB-1		
The approved deduction for this assessment date is the lesser of the two (2) numbers above.			Not Applicable
Year Three (3) 1-1-2016 payable in 2017	Enter eligible deduction as determined above		\$
	Enter limit determined by the designating body from SB-1		\$
The approved deduction for this assessment date is the lesser of the two (2) numbers above.			\$

\* The deduction is for the assessed value of the eligible vacant building as defined by IC 6-1.1-12.1-1(17). The amount of the deduction shall be adjusted to reflect the percentage increase or decrease in assessed valuation resulting from a general reassessment or a cyclical reassessment. If an appeal of the assessment is approved that results in a reduction of the assessed value, the deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal. (IC 6-1.1-12.1-4.8(j)) Note: This is the pre-July 1, 2013 version of the statute that was in effect at the time the Form SB-1/VBD was approved.

\*\* Statutory Limits under IC 6-1.1-12.1-4.8(k): The maximum amount of a deduction to the assessed value under this section may not exceed the lesser of: (1) the annual amount for which the eligible vacant building was offered for lease or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied; or (2) an amount, as determined by the designating body in its discretion, that is equal to the annual amount for which similar buildings in the county or contiguous counties were leased or rented or offered for lease or rent during the period the eligible vacant building was unoccupied. Note: This is the pre-July 1, 2013 version of the statute that was in effect at the time the Form SB-1/VBD was approved.

\*\*\* IC 6-1.1-12.1-16(a) (before its repeal): This section applies to property that is the subject of a deduction application filed after June 30, 2011, if: (1) property that is the subject of a deduction application is an eligible vacant building with at least fifty thousand (50,000) square feet and, as a condition of obtaining the deduction, the deduction applicant agrees to use the eligible vacant building for industrial or commercial purposes; (2) as a condition of obtaining a deduction under this chapter, the deduction applicant agrees to invest at least ten million dollars (\$10,000,000) in property that is eligible for a deduction under this chapter; (3) property that is the subject of a deduction application consists of a proposed rehabilitation of property in a designated downtown area; or (4) the property that is the subject of a deduction application is or will be located in a county in which: (A) the average annualized unemployment rate in each of the two (2) calendar years immediately preceding the current calendar year exceeded the statewide average annualized unemployment rate for each of the same calendar years by at least two percent (2%); or (B) the average annualized unemployment rate in the immediately preceding calendar year was at least double the statewide average annualized unemployment rate for the same period; as determined by the Department of Workforce Development. Note: This is the pre-July 1, 2013 version of the statute that was in effect at the time the Form SB-1/VBD was approved.

**APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED)**

This application is approved in the amounts shown above.

Signature of County Auditor	Printed name of County Auditor	Date signed (month, day, year)
-----------------------------	--------------------------------	--------------------------------

**SCHEDULE B - FOR USE BY THE COUNTY AUDITOR IF THE FORM SB-1/VBD WAS APPROVED AFTER JUNE 30, 2013**

**YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION\***

**YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION\***

(1) For deductions allowed over a one (1) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(2) For deductions allowed over a two (2) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(3) For deductions allowed over a three (3) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(4) For deductions allowed over a four (4) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(5) For deductions allowed over a five (5) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(6) For deductions allowed over a six (6) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(7) For deductions allowed over a seven (7) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(8) For deductions allowed over a eight (8) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

8 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(9) For deductions allowed over a nine (9) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

8 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

9 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

(10) For deductions allowed over a ten (10) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

8 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

9 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

10 20\_\_ pay 20\_\_ \$\_\_\_\_\_ \* \_\_\_\_\_% \$\_\_\_\_\_

**NOTE:**

The deduction percentages reflected in this schedule apply to a statement of benefits approved after June 30, 2013 and are the percentages reflected in the abatement schedule adopted by the designating body per IC 6-1.1-12.1-17.

\* The amount of the deduction shall be adjusted annually to reflect changes to the assessed valuation resulting from a reassessment or an appeal of the assessment per IC 6-1.1-12.1-4.8(i).

**APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED)**

This application is approved in the amounts shown above.

Signature of County Auditor

Printed name of County Auditor

Date signed (month, day, year)





**COMPLIANCE WITH STATEMENT OF BENEFITS  
VACANT BUILDING DEDUCTION**

State Form 55183 (2-13)  
Prescribed by the Department of Local Government Finance

20__ PAY 20__
FORM CF-1 / VBD

<b>PRIVACY NOTICE</b>
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

This statement is being completed for real property that qualifies under the following Indiana Code (*check one box*):

- Eligible vacant building (IC 6-1.1-12.1-4.8)
- Enhanced eligible vacant building (IC 6-1.1-12.1-16)

**INSTRUCTIONS:**

1. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the qualifying property with the Statement of Benefits (Form SB-1/VBD).
2. This form must accompany the initial deduction application (Form 322/VBD) that is filed with the county auditor.
3. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))

**SECTION 1 TAXPAYER INFORMATION**

Name of taxpayer	County
Address of taxpayer (number and street, city, state, and ZIP code)	DLGF taxing district number
Name of contact person	Telephone number ( )

**SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY**

Name of designating body	Resolution number	Estimated occupancy date (month, day, year)
Location of property		Actual occupancy date (month, day, year)
Description of eligible vacant building that the property owner or tenant will occupy		Estimated date placed-in-use (month, day, year)
		Actual date placed-in-use (month, day, year)

**SECTION 3 EMPLOYEES AND SALARIES**

EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees			
Salaries			
Number of employees retained			
Salaries			
Number of additional employees			
Salaries			

**SECTION 4 COST AND VALUES**

COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1		COST	ASSESSED VALUE
Values before project			
Plus: Values of proposed project			
Less: Values of any property being replaced			
Net values upon completion of project			
ACTUAL		COST	ASSESSED VALUE
Values before project			
Plus: Values of proposed project			
Less: Values of any property being replaced			
Net values upon completion of project			

**SECTION 5 UPDATES TO THE ANSWERS PROVIDED IN SECTION 5 OF THE FORM SB-1/VBD, IF ANY**  
(Attach additional sheet(s) if necessary.)

--

**SECTION 6 TAXPAYER CERTIFICATION**

I hereby certify that the representations in this statement are true.

Signature of authorized representative	Title	Date signed (month, day, year)
--	-------	--------------------------------

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH THE FORM SB-1/VBD**

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/VBD).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/VBD) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

the property owner **IS** in substantial compliance

the property owner **IS NOT** in substantial compliance

other (specify): \_\_\_\_\_

Reasons for the determination (attach additional sheets if necessary):

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

AM  
 PM

Date of hearing (month, day, year)

Location of hearing

**HEARING RESULTS (to be completed after the hearing)**

Approved

Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary):

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

**APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]**

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

**Abatement Deduction Schedule**

**For Statement of Benefits (SB-1) approved after 06/30/2013, see IC 6-1.1-12.1-17 which explains that the designating body must adopt a deduction schedule.**

**Statement of Benefits (SB-1/PP) approved after 06/30/2000 and before 07/01/2013**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
One (1) Year	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Two (2) Years	100%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Three (3) Years	100%	66%	33%	0%	0%	0%	0%	0%	0%	0%	0%
Four (4) Years	100%	75%	50%	25%	0%	0%	0%	0%	0%	0%	0%
Five (5) Years	100%	80%	60%	40%	20%	0%	0%	0%	0%	0%	0%
Six (6) Years	100%	85%	66%	50%	34%	25%	0%	0%	0%	0%	0%
Seven (7) Years	100%	85%	71%	57%	43%	29%	14%	0%	0%	0%	0%
Eight (8) Years	100%	88%	75%	63%	50%	38%	25%	13%	0%	0%	0%
Nine (9) Years	100%	88%	77%	66%	55%	44%	33%	22%	11%	0%	0%
Ten (10) Years	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%

**Statement of Benefits (SB-1/Real Property) approved after 06/30/2000 and before 07/01/2013**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
One (1) Year	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Two (2) Years	100%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Three (3) Years	100%	66%	33%	0%	0%	0%	0%	0%	0%	0%	0%
Four (4) Years	100%	75%	50%	25%	0%	0%	0%	0%	0%	0%	0%
Five (5) Years	100%	80%	60%	40%	20%	0%	0%	0%	0%	0%	0%
Six (6) Years	100%	85%	66%	50%	34%	17%	0%	0%	0%	0%	0%
Seven (7) Years	100%	85%	71%	57%	43%	29%	14%	0%	0%	0%	0%
Eight (8) Years	100%	88%	75%	63%	50%	38%	25%	13%	0%	0%	0%
Nine (9) Years	100%	88%	77%	66%	55%	44%	33%	22%	11%	0%	0%
Ten (10) Years	100%	95%	80%	65%	50%	40%	30%	20%	10%	5%	0%

**IC 6-1.1-12.1-3**

**Statement of benefits; form; findings; period of deduction; resolution; excluded facilities**

**(e) Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities:**

- (1) Private or commercial golf course.**
- (2) Country club.**
- (3) Massage parlor.**
- (4) Tennis club.**
- (5) Skating facility (including roller skating, skateboarding, or ice skating).**
- (6) Racquet sport facility (including any handball or racquetball court).**
- (7) Hot tub facility.**
- (8) Suntan facility.**
- (9) Racetrack.**
- (10) Any facility the primary purpose of which is:
  - (A) retail food and beverage service;**
  - (B) automobile sales or service; or**
  - (C) other retail;****

**unless the facility is located in an economic development target area established under section 7 of this chapter.**

- (11) Residential, unless:
  - (A) the facility is a multifamily facility that contains at least twenty percent (20%) of the units available for use by low and moderate income individuals;**
  - (B) the facility is located in an economic development target area established under section 7 of this chapter; or**
  - (C) the area is designated as a residentially distressed area.****
- (12) A package liquor store that holds a liquor dealer's permit under IC 7.1-3-10 or any other entity that is required to operate under a license issued under IC 7.1.**

**IC 6-1.1-12.1-1**

**Definitions**

- (5) "Redevelopment" means the construction of new structures, in economic revitalization areas, either:
  - (A) on unimproved real estate; or**
  - (B) on real estate upon which a prior existing structure is demolished to allow for a new construction.****
- (6) "Rehabilitation" means the remodeling, repair, or betterment of property in any manner or any enlargement or extension of property.**

**IC 6-1.1-12-37 Standard deduction for homesteads; amount; statement to apply for deduction; notice of ineligibility for deduction; limitations on deduction; homestead property data base Sec. 37. (a) The following definitions apply throughout this section:**

- (1) "Dwelling" means any of the following:
  - (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.****

**IC 6-1.1-12.1-11.3**

**Waiver of noncompliance**

**Sec. 11.3. (a) This section applies only to the following requirements:**

- (1) Failure to provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter.**
  - (2) Failure to submit the completed statement of benefits form to the designating body before the:**
    - (A) initiation of the redevelopment or rehabilitation;**
    - (B) installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment; or**
    - (C) occupation of an eligible vacant building; for which the person desires to claim a deduction under this chapter.**
  - (3) Failure to designate an area as an economic revitalization area before the initiation of the:**
    - (A) redevelopment;**
    - (B) installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment;**
    - (C) rehabilitation; or**
    - (D) occupation of an eligible vacant building; for which the person desires to claim a deduction under this chapter.**
  - (4) Failure to make the required findings of fact before designating an area as an economic revitalization area or authorizing a deduction for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment under section 2, 3, 4.5, or 4.8 of this chapter.**
  - (5) Failure to file a:**
    - (A) timely; or**
    - (B) complete;****deduction application under section 5, 5.3, or 5.4 of this chapter.**
- (b) This section does not grant a designating body the authority to exempt a person from filing a statement of benefits or exempt a designating body from making findings of fact.**
- (c) A designating body may by resolution waive noncompliance described under subsection (a) under the terms and conditions specified in the resolution. Before adopting a waiver under this subsection, the designating body shall conduct a public hearing on the waiver.**

## Enhanced Abatements

**Effective July 1, 2015, Section 18 applies to abatements given under Section 4.5 of the abatement statutes and Section 4.5 continues to apply to only the four classes of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.**

### **IC 6-1.1-12.1-18**

**Enhanced abatement for certain business personal property; specification of percentage amount; maximum duration; review of compliance with statement of benefits**

Sec. 18. (a) **This section applies to a deduction provided under section 4.5 of this chapter** for new personal property with respect to a statement of benefits approved after June 30, 2015.

(b) As used in this section, "business personal property" means personal property that:

- (1) is otherwise subject to assessment and taxation under this article; and
- (2) is used in a trade or business or otherwise held, used, or consumed in connection with the production of income.

The term does not include mobile homes assessed under IC 6-1.1-7, personal property held as an investment, or personal property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana utility regulatory commission. However, the term does include the personal property of a telephone company or a communications service provider if that personal property meets the requirements of subdivisions (1) through (2), regardless of whether that personal property is assessed under IC 6-1.1-8 and regardless of whether the telephone company or communications service provider is subject to regulation by the Indiana utility regulatory commission.

(c) As used in this section, "new personal property" means business personal property that:

- (1) a taxpayer places in service after the date the taxpayer's statement of benefits is approved by the designating body; and
- (2) has not previously been used in Indiana before the taxpayer acquires the business personal property.

**(d) A designating body may establish an enhanced abatement schedule for a deduction described in subsection (a). An enhanced abatement schedule established under this subsection:**

- (1) must specify the percentage amount of the deduction for each year of the deduction; and**
- (2) may not exceed twenty (20) years.**

**(e) If a taxpayer is granted a deduction under section 4.5 of this chapter on an abatement schedule that exceeds ten (10) years through an enhanced abatement schedule established under subsection (d), the designating body shall conduct a public hearing to review the taxpayer's compliance with the statement of benefits provided to the designating body under this chapter after the tenth year of the abatement.**

### **IC 6-1.1-12.1-4.5 (Excerpt of Section 4.5 (a) only, see statutes for complete language)**

**Statement of benefits; findings by designating body; deduction periods, amounts, and limitations**

Sec. 4.5. (a) An applicant must provide a statement of benefits to the designating body. **The applicant must provide the completed statement of benefits form to the designating body before the hearing specified in section 2.5(c) of this chapter or before the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which the person desires to claim a deduction under this chapter.** The department of local government finance shall prescribe a form for the statement of benefits.

**IC 6-1.1-12.1-2 Findings by designating body; economic revitalization area; residentially distressed area; conditions; property tax deductions; fees**

Sec. 2. (a) A designating body may find that a particular area within its jurisdiction is an economic revitalization area. However, the deduction provided by this chapter for economic revitalization areas not within a city or town shall not be available to retail businesses.

(b) In a county containing a consolidated city or within a city or town, a designating body may find that a particular area within its jurisdiction is a residentially distressed area. Designation of an area as a residentially distressed area has the same effect as designating an area as an economic revitalization area, except that the amount of the deduction shall be calculated as specified in section 4.1 of this chapter and the deduction is allowed for no more than the number of years specified by the designating body under section 17 of this chapter. **In order to declare a particular area a residentially distressed area, the designating body must follow the same procedure that is required to designate an area as an economic revitalization area and must make all the following additional findings or all the additional findings described in subsection (c):**

**(1) The area is comprised of parcels that are either unimproved or contain only one (1) or two (2) family dwellings or multifamily dwellings designed for up to four (4) families, including accessory buildings for those dwellings.**

(2) Any dwellings in the area are not permanently occupied and are:

(A) the subject of an order issued under IC 36-7-9; or

(B) evidencing significant building deficiencies.

(3) Parcels of property in the area:

(A) have been sold and not redeemed under IC 6-1.1-24 and IC 6-1.1-25; or

(B) are owned by a unit of local government.

However, in a city in a county having a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000), the designating body is only required to make one (1) of the additional findings described in this subsection or one (1) of the additional findings described in subsection (c).

(c) In a county containing a consolidated city or within a city or town, a designating body that wishes to designate a particular area a residentially distressed area may make the following additional findings as an alternative to the additional findings described in subsection (b):

(1) A significant number of dwelling units within the area are not permanently occupied or a significant number of parcels in the area are vacant land.

(2) A significant number of dwelling units within the area are:

(A) the subject of an order issued under IC 36-7-9; or

(B) evidencing significant building deficiencies.

(3) The area has experienced a net loss in the number of dwelling units, as documented by census information, local building and demolition permits, or certificates of occupancy, or the area is owned by Indiana or the United States.

(4) The area (plus any areas previously designated under this subsection) will not exceed ten percent (10%) of the total area within the designating body's jurisdiction. However, in a city in a county having a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000), the designating body is only required to make one (1) of the additional findings described in this subsection as an alternative to one (1) of the additional findings described in subsection (b).

**(NOTE: This is a partial excerpt of the actual statute. Refer to statute for additional information pertaining to the establishment of a residential distressed area.)**

## **IC 6-1.1-12.1-1 Definitions**

### **Sec. 1. For purposes of this chapter:**

**(3) "New manufacturing equipment" means tangible personal property that a deduction applicant:**

**(A) installs on or before the approval deadline determined under section 9 of this chapter, in an area that is declared an economic revitalization area in which a deduction for tangible personal property is allowed;**

**(B) uses in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property, including but not limited to use to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products;**

**(12) "New research and development equipment" means tangible personal property that:**

**(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an economic revitalization area in which a deduction for tangible personal property is allowed;**

**(B) consists of:**

**(i) laboratory equipment;**

**(ii) research and development equipment;**

**(iii) computers and computer software;**

**(iv) telecommunications equipment; or**

**(v) testing equipment;**

**(C) the deduction applicant uses in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products;**

**(13) "New logistical distribution equipment" means tangible personal property that:**

**(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an economic revitalization area in which a deduction for tangible personal property is allowed;**

**(B) consists of:**

**(i) racking equipment;**

**(ii) scanning or coding equipment;**

**(iii) separators;**

**(iv) conveyors;**

**(v) fork lifts or lifting equipment (including "walk behinds");**

**(vi) transitional moving equipment;**

**(vii) packaging equipment;**

**(viii) sorting and picking equipment; or**

**(ix) software for technology used in logistical distribution;**

**(C) the deduction applicant acquires for the storage or distribution of goods, services, or information:**

**(14) "New information technology equipment" means tangible personal property that:**

**(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an ERA in which a deduction for tangible personal property is allowed;**

**(B) consists of equipment, including software, used in the fields of:**

**(i) information processing;**

**(ii) office automation;**

**(iii) telecommunication facilities and networks;**

**(iv) informatics;**

**(v) network administration;**

**(vi) software development; and**

**(vii) fiber optics;**