
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Political Subdivisions

FROM: Josh Jacoboski, Information Systems Division Director

SUBJECT: Property Tax Cap and Circuit Breaker Credits Reports

DATE: May 19, 2025

The Department of Local Government Finance (“Department”) releases this memorandum to local government units as notification that circuit breaker credit reports are now posted for all taxing units. The reports may be found on the Department website under the [County-Specific Information webpage](#) by visiting the individual county-specific webpages under the heading labeled “2025 Circuit Breaker Report.” The report is produced pursuant to Ind. Code § 6-1.1-20.6-11. Please note this report also includes credits attributable to the Over 65 circuit breaker granted under Ind. Code § 6-1.1-20.6-8.5.

Additional questions pertaining to the circuit breaker report and the impact on your certified budget or your fund’s operating balance may be directed to the [Department’s Budget Field Representatives](#).