

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors

FROM: Anna Culy, Budget Division Director

SUBJECT: Annexation Reporting – Assessed Values (State Form 56707)

DATE: July 2, 2025

Each county auditor is required to report to the Department of Local Government Finance ("Department") any annexations effective from January 2, 2024, to January 1, 2025. The report must include taxing units that have annexed geographic areas and properly presented the annexation documents to the county auditor for taxation purposes. **The report should include the net assessed value of the annexed area for 2025 pay 2026.** Using [State Form 56707](#), list the names of any applicable taxing units involved in the annexation and certify the net assessed change for both. The change must include both real and personal property. The Department will use the values reported on State Form 56707 to validate the annexations reported on the CNAV submission processed through Gateway's DECAF module.

If no annexations were certified during the time period above, enter "none" on the form, then return the form to the Department.

Additionally, county auditors must inform the Department if any of the four (4) scenarios below are applicable to the reported annexation:

- 1) The annexation listed on State Form 56707 affects the boundaries of a public transportation corporation pursuant to Ind. Code § 36-9-4-13, an airport authority pursuant to Ind. Code § 8-22-3-1, or a library pursuant to Ind. Code § 36-12-2-3.
- 2) The annexation will create a new taxing district in the county.
- 3) The annexation will create a "phased-in" taxing district for the county.
- 4) A portion of the annexed area is to be treated as exempt from municipal taxes ("municipal tax-exempt" or "MTE"). Identify the amount of net assessed value included in the MTE district as this assessed value will not be included for the purposes of adjusting a taxing unit's maximum levy.

Please sign and return a scanned copy of the annexation form directly to your [Budget Field Representative](#) by August 1, 2025.