

**Report on Property Tax  
Exemptions, Deductions, and Abatements**



**April 30, 2026**

**Department of Local Government Finance**

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**To: Representative Jeff Thompson, Chairman  
State Budget Committee**

**From: Jason Cockerill, Commissioner  
Department of Local Government Finance**

**Date: April 30, 2026**

**Subject: Report on Property Tax Exemptions, Deductions, and Abatements – 2026**

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Please find attached the biennial report as submitted to the State Budget Committee, in accordance with Ind. Code § 6-1.1-33.5-2. This report is updated with data through Pay Year 2025 and is submitted to the Legislative Services Agency for distribution to all legislators. The report, prepared by the Department's Data Analysis Division, presents an analysis of property tax exemptions, deductions, and abatements for the state in total and by county.

To view the report, please visit the following website: [www.in.gov/dlgf/](http://www.in.gov/dlgf/). It is our hope that you find the report useful and informative. If you have any questions about the data, or would like more information, please let us know.

# Analysis of Property Tax Exemptions, Deductions and Abatements for Indiana Counties: Pay 2019-Pay 2025

**April 30, 2026**

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## **Overview of the Exemptions, Deductions, and Abatements Report**

This report presents a detailed analysis of local property tax exemptions, deductions, and abatements in Indiana counties. The terms “exemption,” “deduction,” and “abatement” are used broadly to include a wide variety of tax preference items that reduce tax liability of different classes of taxpayers. The data presented in this report cover the Pay 2019 through Pay 2025 time frame and are drawn from the TAXDATA and ADJMENTS data files, which are generated from the property tax and billing software systems used by the counties to calculate property taxes. These two data files contain a complete inventory of all property records – inclusive of assessed values, deductions, exemptions, and credits - in the county’s software system that had a tax liability calculated against them for the particular pay cycle. Prior to the Pay 2019 cycle, county auditors would email these two data files to the Department and to the Legislative Services Agency. Starting with the Pay 2019 cycle, county auditors now upload these two data files as part of their abstract submission, which provides summaries of assessed value and taxes charged by taxing district, to the Indiana Gateway for Government Units portal.

The Exemptions, Deductions, and Abatements study is updated every two years as required by Ind. Code § 6-1.1-33.5-2. The report does not include a discussion of the theoretical considerations of tax exemptions, nor does it contain any recommendations as to the retention or removal of existing exemptions, deductions, or abatements.

Tables 1 and 2 and Figures 1 through 7 provide an overview of the scope and effect of these mechanisms that reduce taxable assessed value.

**Table 1** provides a high-level view of Indiana's property tax base. It shows the changes in statewide gross assessed value; adjustments for exemptions, deductions, and abatements; and net (taxable) assessed value over the last seven years. Assessed values are shown in total and by type of property (i.e., real, personal, annually assessed mobile home, and oil/gas). With 92 counties reporting, the gross assessed value of all property types combined for Pay 2025 totals \$798.2 billion.

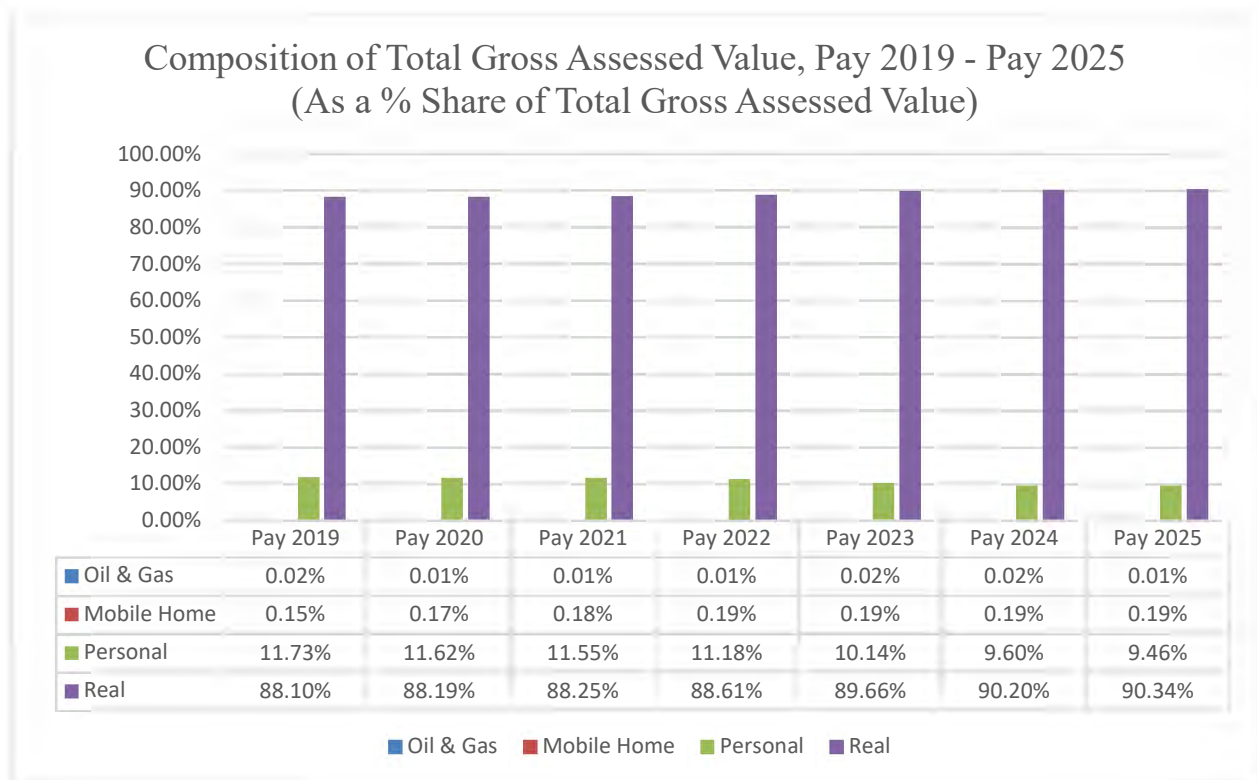
<b>Table 1: Seven Year History of Assessed Value, Exemptions, Deductions, &amp; Abatements (in Millions of Dollars)</b>									
	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	Average Annual Increase 2019-2025	Annual Increase 2024-2025
Gross Assessed Value of All Property Types	524,600	546,800	572,700	604,500	684,100	744,800	798,200	7.2%	7.2%
Total Exemptions	23,700	23,800	25,900	25,800	27,200	27,900	28,700	3.2%	2.9%
Total Deductions	149,200	155,600	163,000	173,100	192,000	222,000	228,300	7.3%	2.8%
Total Abatements	8,600	9,300	9,100	9,900	11,100	12,000	14,400	9.0%	20.0%
Net Assessed Value of All Property Types	343,100	358,100	374,700	395,900	453,800	482,800	526,700	7.4%	9.1%
Gross Assessed Value of Real Property	462,200	482,200	505,400	535,700	613,300	671,800	721,100	7.7%	7.3%
Real Property Exemptions	20,500	20,600	22,100	22,400	23,600	24,100	25,000	3.4%	3.7%
Real Property Deductions	148,500	154,900	162,300	171,600	190,700	220,500	227,200	7.3%	3.0%
Real Property Abatements	2,900	3,200	3,500	4,400	5,300	6,500	7,500	17.2%	15.4%
Net Assessed Value of Real Property	290,300	303,500	317,600	337,300	393,800	420,600	461,300	8.0%	9.7%
Gross Assessed Value of Personal Property	61,500	63,600	66,200	67,600	69,400	71,500	75,500	3.5%	5.6%
Personal Property Exemptions	3,200	3,200	3,800	3,400	3,600	3,800	3,700	2.4%	-2.6%
Personal Property Deductions	500	500	500	1,300	1,100	1,300	900	10.3%	-30.8%
Personal Property Abatements	5,800	6,100	5,600	5,500	5,800	5,500	6,800	2.7%	23.6%
Net Assessed Value of Personal Property	52,100	53,700	56,200	57,600	58,800	60,900	64,000	3.5%	5.1%
Gross Assessed Value of Annually Assessed Mobile Homes (AAMH)	790	950	1,040	1,180	1,300	1,410	1,510	11.4%	7.1%
AAMH Exemptions	-	-	-	-	-	-	-	-	-
AAMH Deductions	160	180	180	190	210	230	240	7.0%	4.3%
AAMH Abatements	-	-	-	-	-	-	-	-	-
Net Assessed Value of Annually Assessed Mobile Homes	630	770	860	980	1,090	1,180	1,270	12.4%	7.6%
Gross Assessed Value of Oil & Gas Property	90	70	80	60	100	110	90	0.0%	-18.2%
Oil & Gas Property Exemptions	-	-	-	-	-	-	-	-	-
Oil & Gas Property Deductions	-	-	-	-	-	-	-	-	-
Oil & Gas Property Abatements	-	-	-	-	-	-	-	-	-
Net Assessed Value of Oil & Gas Property	90	70	80	60	100	110	90	0.0%	-18.2%

**Table 2** shows the amounts of the constitutionally and statutorily permitted exemptions, deductions and abatements, which in total lowers taxable value by approximately \$271.4 billion in Pay 2025 (about 34%).

Table 2: Seven Year History of Exemptions, Deductions, and Abatements by type (in Millions of Dollars)									
	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	Average Annual Increase 2019-2025	Annual Increase 2024-2025
<b>Real Property Deductions &amp; Abatements</b>									
Standard Homestead Deduction	74,401.4	75,624.5	76,896.9	78,502.7	80,305.3	86,225.3	87,550.9	2.7%	1.5%
Supplemental Homestead Deduction	66,094.5	71,151.6	77,078.5	84,537.0	101,572.8	128,687.5	133,753.0	12.5%	3.9%
Mortgage Deductions	3,467.2	3,472.0	3,492.8	3,518.2	3,496.8	0.0	0.0	-100.0%	-100.0%
Rehabilitation & Economic Revitalization Area	2,897.7	3,245.9	3,516.1	4,479.8	5,311.1	6,573.9	7,569.3	17.4%	15.1%
Over 65 Deductions	1,292.4	1,244.5	1,359.0	1,348.7	1,331.3	1,377.5	1,398.1	1.3%	1.5%
Veterans Deductions	1,667.8	1,745.2	1,840.3	1,915.3	2,005.8	2,080.1	2,214.3	4.8%	6.5%
Blind and/or Disabled Deductions	600.9	598.2	586.0	575.7	567.2	549.1	536.1	-1.9%	-2.4%
Energy Systems Deductions	379.5	398.7	416.0	444.2	468.2	500.6	509.8	5.0%	1.8%
Fertilizer Storage Deductions	26.4	26.8	29.4	30.1	33.0	33.1	34.0	4.3%	2.9%
Model Residence Deductions	12.3	12.6	8.3	8.2	8.2	9.2	16.9	5.4%	82.9%
Residence in Inventory Deductions	1.4	2.2	0.6	1.0	0.3	2.0	2.2	7.0%	8.3%
Heritage Barn Deductions	0.0	24.9	32.9	39.3	45.3	67.3	75.7		12.5%
<b>Real Property Exemptions</b>	20,501.6	20,577.1	22,074.1	22,407.7	23,585.9	24,118.2	25,017.1	3.4%	3.7%
<b>Personal Property Deductions &amp; Abatements</b>									
Economic Revitalization Area Abatements	5,794.5	6,088.3	5,617.8	5,499.9	5,802.4	5,502.1	6,834.3	2.8%	24.2%
Enterprise Zone Investment Deductions	354.1	372.0	385.5	364.5	388.2	414.6	404.7	2.3%	-2.4%
Veterans Deductions	0.0	0.0	0.0	0.0	0.1	0.0	0.0	-100.0%	
Energy Systems Deductions	167.7	153.1	157.3	222.8	138.0	222.6	255.7	7.3%	14.9%
Certified Technology Park Deductions	0.2	17.4	0.0	0.0	0.0	0.0	0.0		
<b>Personal Property Exemptions</b>	3,167.3	3,216.8	3,785.1	3,377.9	3,641.1	3,769.7	3,729.0	2.8%	-1.1%
<b>Annually Assessed Mobile Home Deductions &amp; Abatements</b>									
Standard Homestead Deduction	118.1	132.5	134.2	142.1	151.6	166.2	171.8	6.4%	3.3%
Supplemental Homestead Deduction	41.3	46.4	47.0	49.9	53.5	67.1	65.1	7.9%	-3.0%
Mortgage Deductions	0.3	0.2	0.2	0.3	0.2	0.0	0.0	-100.0%	n/a
Over 65 Deductions	0.2	0.2	0.1	0.2	1.1	0.0	0.1	-9.3%	161.9%
Veteran Deductions	0.3	0.3	0.3	0.3	0.4	0.3	0.4	3.2%	14.5%
Blind and/or Disabled Deductions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-13.0%	-8.5%
<b>Annually Assessed Mobile Home Exemptions</b>	0.1	0.2	0.2	0.2	0.2	0.2	0.2	22.0%	2.7%

The summary level data show a change in the composition of Indiana’s tax base. As shown in Figure 1, the percentage split amongst the gross assessed value for various property types (i.e., real, personal, annually assessed mobile home, and oil/gas) has remained relatively stable over the past seven years. Real property has averaged at approximately 88-90% of the total gross assessed value during this seven-year period, while personal property has averaged at approximately 9.5-12%. The gross assessed values for annually assessed mobile home and oil/gas properties have averaged at approximately 0.2% combined of the overall total gross assessed value during this period.

**Figure 1**



**Gross and Net Assessed Value**

“Gross Assessed Value” is the assessed value for all real, personal, annually assessed mobile home, and oil/gas property before any deductions and exemptions are applied. “Net Assessed Value” is the assessed value after the application of deductions and exemptions. Net Assessed Value is the amount upon which taxes are based. Please note that for purposes of calculating a given property’s circuit breaker impact, Indiana statute defines “Gross Assessed Value” as the value for all real and personal property after any exemptions are applied but before any deductions are applied.

Figure 2 shows the gross assessed value of all property as well as the composition of gross assessed value over the seven-year period from Pay 2019 – Pay 2025. The gross assessed value for all property within the state has increased by an average of 7.3% annually from Pay 2019 to Pay 2025. There was a substantial increase from Pay 2022 to Pay 2023 when gross assessed value increased by roughly 13.1%. Gross assessed values – for all property types combined - were at their highest for the seven-year period in Pay 2025 at \$798.2 billion.

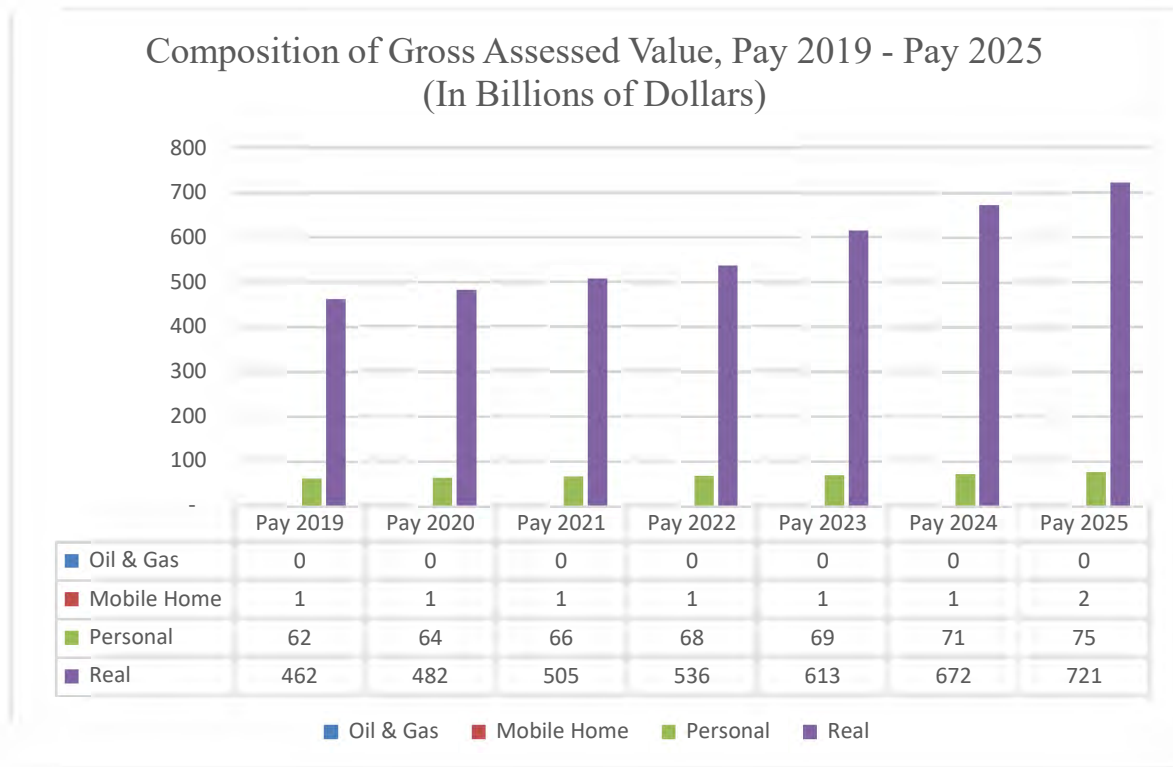
Real property gross assessed value has increased by an average of 7.8% annually, statewide, since Pay 2019. Pay 2023 saw the biggest percentage growth in real property gross assessed value at approximately 14.4% from Pay 2022. Real property gross assessed values were at their highest for the seven-year period in Pay 2025 at \$721.1 billion.

Personal property gross assessed value has increased by an average of 3.5% annually, statewide, since Pay 2019. Unlike real property, the most substantial increase was from Pay 2024 to Pay 2025 when personal property increased by roughly 5.6%. Personal property gross assessed values were at their highest for the seven-year period in Pay 2025 at \$75.5 billion.

As noted above, the total gross assessed value for annually assessed mobile homes and oil/gas properties combined only make up about 0.2% of the gross assessed value statewide. That said, the gross assessed value for annually assessed mobile homes has increased by an average of 11.4% annually since Pay 2019. Annually assessed mobile homes experienced their largest increase from Pay 2019 to Pay 2020, when the gross assessed value for these properties increased by 19.3%. Annually assessed mobile home gross assessed values were at their highest for the seven-year period in Pay 2025 at approximately \$1.5 billion.

On the other hand, the annual trend for oil/gas properties has experienced a much greater variation during the past seven years, with an annual increase of 3.8% on average. The greatest percentage decline for oil/gas properties occurred from Pay 2019 to Pay 2020 when the gross assessed values went down by 33.1%. The greatest percentage increase for oil/gas properties occurred from Pay 2022 to Pay 2023 when the gross assessed values went down by 53.9%. Oil/gas property gross assessed values were at their highest for the seven-year period in Pay 2024 at \$116.8 million.

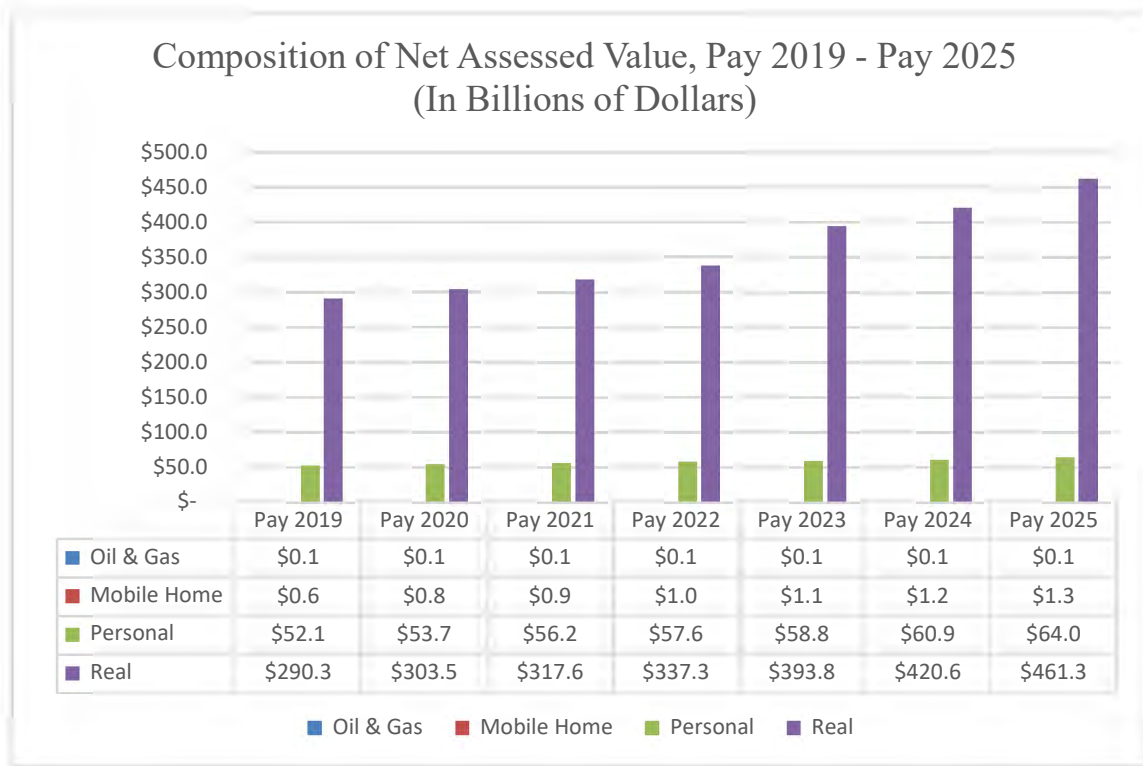
**Figure 2**



Gross assessed value by county and by type of property can be found in Tables 3 through 7.

Figure 3 shows the composition of net assessed value from Pay 2019 – Pay 2025 as well as the changes in the composition over this seven-year period. Over the seven-year period, net assessed value had an average annual increase of approximately 7.5%. Pay 2023 saw the biggest percentage growth in net assessed value at approximately 14.6% from Pay 2022. Net assessed values were at their highest for the seven-year period in Pay 2025 at approximately \$526.7 billion.

**Figure 3**

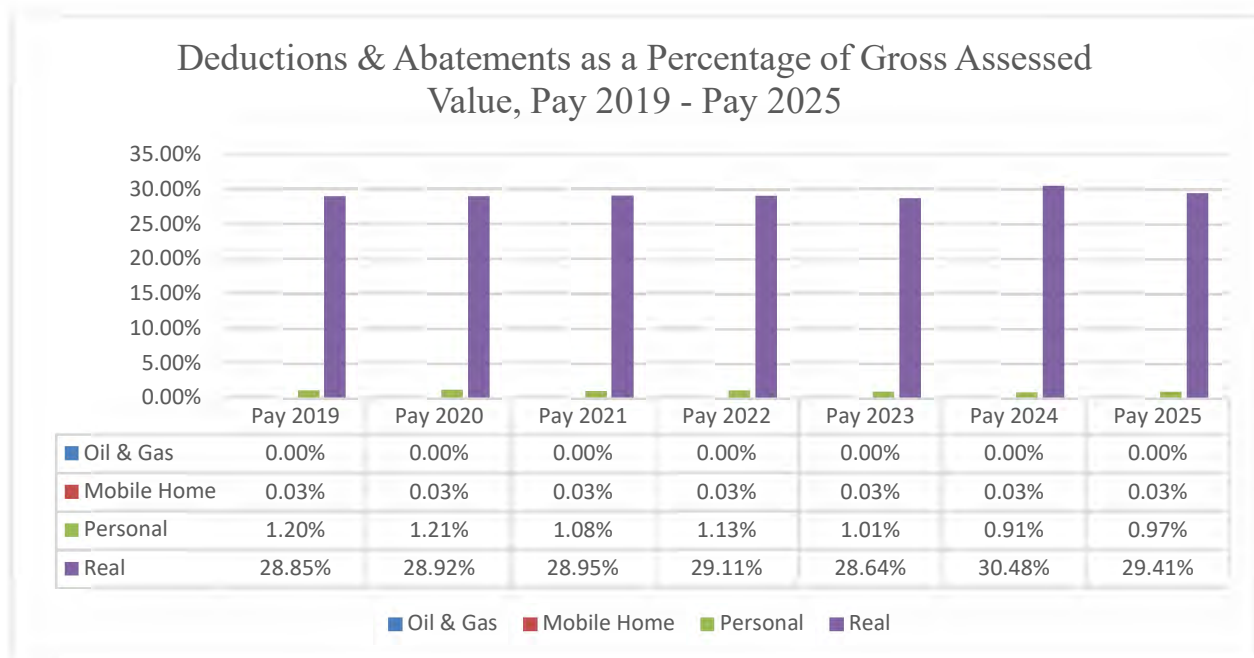


Net assessed value by county and type of property can be found in Tables 8 through 12.

## Real and Personal Property Deductions and Abatements

As shown by Figure 4, the percentage of real property deductions and abatements as a percentage of gross assessed value has been relatively stable, holding around 30% during the seven-year period that this report examines. Likewise, the percentage of personal property deductions and abatements as a percentage of gross assessed value have remained relatively stable – hovering roughly between 1% and 1.2% - during the seven-year period. Due to the minimal gross assessed value of annually assessed mobile homes in comparison to both real property and personal property, the percentage of deductions and abatements for mobile homes has averaged at 0.03% of the overall gross assessed value statewide annually from Pay 2019 through Pay 2025.

**Figure 4**



Deductions and abatements by county and type of property can be found in Tables 15, 18, 33, and 40.

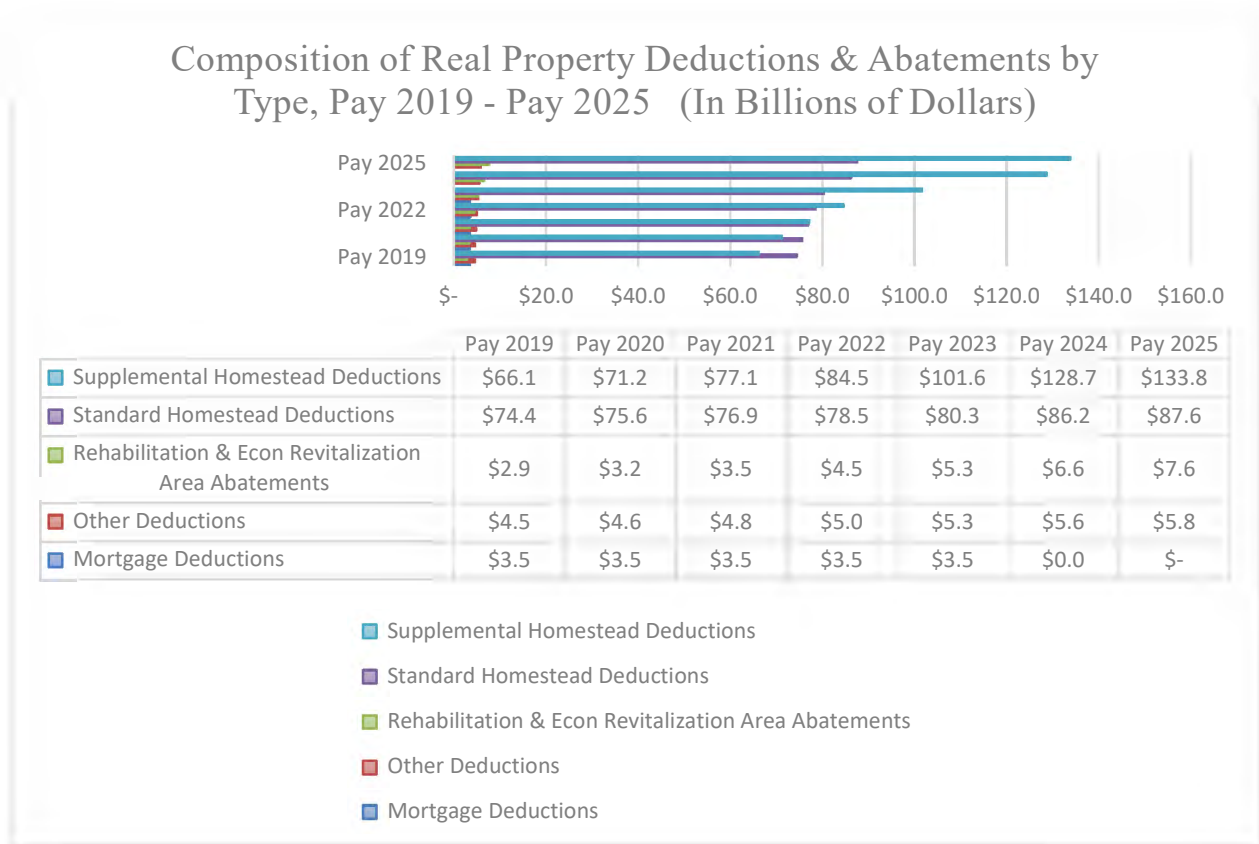
Indiana Code allows for a variety of deductions and abatements for real property. The most common real property deductions and abatements during the seven-year period in terms of dollar amount are the following: (1) Standard Homestead Deduction, (2) Supplemental Homestead Deduction, (3) Mortgage Deduction<sup>1</sup>, and (4) Rehabilitation and Economic Revitalization Area Abatements. Other real property deductions include the Over 65 Deduction, the Blind and/or Disabled Deduction, the Fertilizer and Pesticide Storage Deduction, the various Energy Systems Deductions, the various Veteran Deductions, the Model Residence Deduction, the Residence in Inventory Deduction, and the Heritage Barn Deduction.

<sup>1</sup> The Mortgage Deduction is no longer available beginning with 2023 Pay 2024.

Figure 5 displays the changes in real property deductions and abatements over this seven-year period by deduction type. The “Other” category in Figure 5 includes the following real property deductions: (1) Over 65 Deduction, (2) Blind and/or Disabled Deductions, (3) Fertilizer and Pesticides Storage Deduction, (4) Energy Systems Deductions, (5) Veteran Deductions, (6) Model Residence Deduction, (7) Residence in Inventory Deduction, and (8) Heritage Barn Deduction.

As shown by Figure 5, the standard homestead deduction has constituted the majority of all the real property deductions for the first part of the seven-year period. However, starting with the Pay 2021 cycle, the total amount of the supplemental homestead deduction surpassed the total amount of the standard homestead deduction. The outpacing of growth for the supplemental homestead deduction compared to the standard homestead deduction is attributed to both the growth in homestead gross assessed values and the statutory limit that is in place for the standard homestead deduction. Whereas the standard homestead deduction was capped at a maximum of \$48,000, the supplemental homestead deduction is based on the percentage of homestead assessed value remaining after the standard homestead deduction is applied.

**Figure 5**



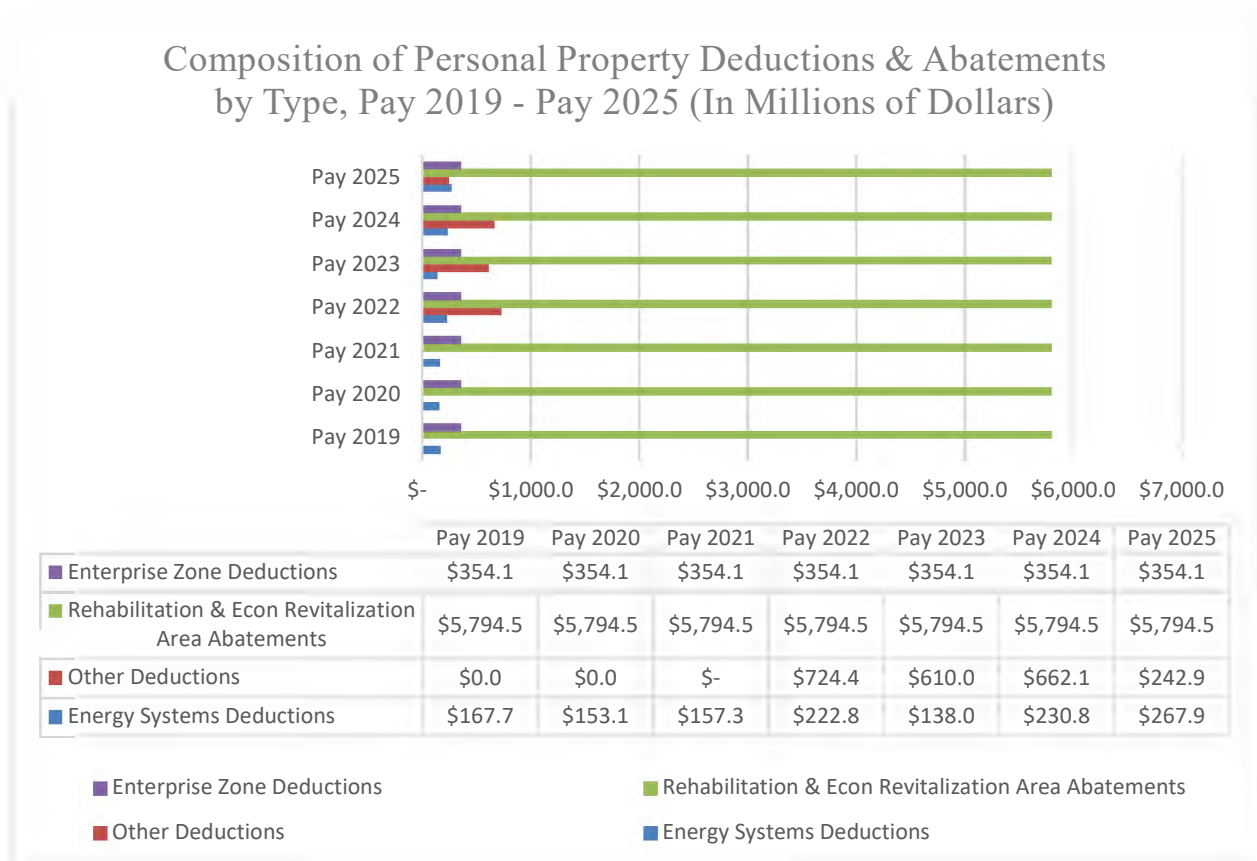
Real property deductions and abatements by county and type can be found in Tables 19 through 30.

The most common personal property deductions and abatements during the seven-year period in terms of dollar amount are the following: (1) Economic Revitalization Area (ERA) Abatements and (2) Enterprise Zone Deductions. Other qualifying personal property deductions include the following: Energy Systems Deductions, Veterans Deductions, and Certified Technology Park Deductions.

Figure 6 displays the changes in personal property deductions and abatements over this seven-year period by deduction type. The “Other” category in Figure 6 includes the following personal property deductions: Energy Systems Deductions, Veterans Deductions, and Certified Technology Park Deductions.

In Pay 2025, as shown by Figure 6, ERA abatements are the largest category of personal property deductions with a total value of approximately \$5.8 billion, followed by enterprise zone investment deductions with a total value of approximately \$354.1 million. Changes in these two personal property deductions are responsible for most of the fluctuations in the overall personal property deduction amounts for this seven-year period.

**Figure 6**

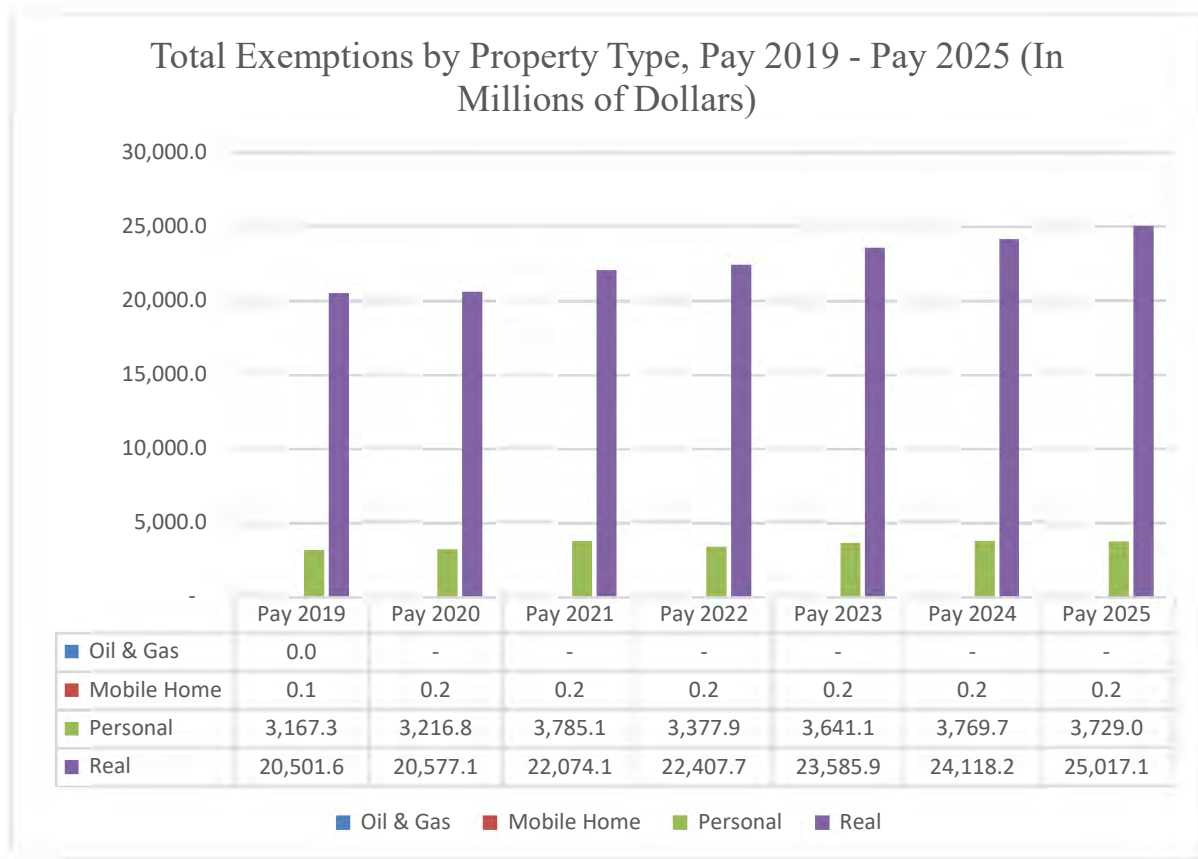


Personal property deductions and abatements by county and type can be found in Tables 34 through 37.

## **Real and Personal Property Exemptions**

Under Ind. Code § 6-1.1-11-9, properties owned and used by government are not taxable if used for an exempt purpose. Likewise, some non-government owned properties may qualify for certain exemptions if they meet the applicable legal requirements. As shown in Figure 7, the total amount of exempt property – for both real and personal property together – has been steadily increasing during most of the seven-year period, averaging between \$26 and \$27 billion annually. However, for the Pay 2025 cycle, the combined total assessed value for real and personal property exemptions reached their highest point at \$28.7 billion.

**Figure 7**



Exempt property by county and by type of property can be found in Tables 17, 32, and 39.

# TABLES

## Table 3 to Table 7 Gross Assessed Value

Table 3 summarizes total gross assessed value – for all property types combined – by county over a seven-year period from Pay 2019 to Pay 2025. Real property gross assessed values by county can be found in Table 4, while similar data for personal property can be found in Table 5. Annually assessed mobile home and oil & gas property gross assessed values by county are summarized in Tables 6 and 7, respectively. These tables show the percentage increase/decrease from Pay 2024 to Pay 2025 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2024 to Pay 2025 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Gross Assessed Value - All Property Types - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	8,095.7		8,675.6	
<b>Median:</b>	3,515.3		3,858.2	
<b>Lowest:</b>	530.5	Ohio	592.0	Ohio
<b>Highest:</b>	99,449.7	Marion	103,102.0	Marion

<b>Total Gross Assessed Value - Real Property - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	7,302.1		7,837.7	
<b>Median:</b>	2,909.6		3,185.7	
<b>Lowest:</b>	511.5	Ohio	569.3	Ohio
<b>Highest:</b>	89,613.6	Marion	93,011.8	Marion

**Total Gross Assessed Value - Personal Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	776.9		820.6	
<b>Median:</b>	432.3		466.1	
<b>Lowest:</b>	17.6	Ohio	21.1	Ohio
<b>Highest:</b>	9,690.6	Marion	9,928.1	Marion

**Total Gross Assessed Value - Annually Assessed Mobile Homes - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	15.3		16.4	
<b>Median:</b>	5.9		6.5	
<b>Lowest:</b>	0.2	Warren	0.1	Warren
<b>Highest:</b>	207.1	Elkhart	215.9	Elkhart

**Total Gross Assessed Value - Oil & Gas - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	1.3		1.0	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	43.9	Posey	31.1	Posey

Table 3: Total Gross Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	2,454.3	2,514.3	2,548.0	2,626.4	2,866.4	3,067.0	3,312.5	8.0%
2 Allen	27,187.4	28,869.7	30,818.7	32,968.8	37,194.1	41,661.8	44,676.3	7.2%
3 Bartholomew	7,340.3	7,604.5	7,868.6	8,328.1	9,106.5	9,768.2	10,568.7	8.2%
4 Benton	1,510.3	1,585.5	1,571.6	1,703.7	1,666.3	1,798.1	1,957.3	8.9%
5 Blackford	728.6	738.7	745.4	758.0	860.6	988.4	1,105.1	11.8%
6 Boone	8,988.6	9,814.9	10,606.8	11,627.2	13,597.7	15,461.3	17,249.2	11.6%
7 Brown	1,820.4	1,888.4	1,995.5	2,173.1	2,461.1	2,651.3	2,950.6	11.3%
8 Carroll	1,733.8	1,778.5	1,800.0	1,888.8	2,113.7	2,362.1	2,673.9	13.2%
9 Cass	2,073.0	2,091.8	2,101.9	2,194.5	2,456.2	2,772.2	3,043.0	9.8%
10 Clark	9,024.5	9,523.3	10,351.9	11,183.9	13,040.9	14,729.5	15,729.7	6.8%
11 Clay	1,449.4	1,450.8	1,442.8	1,520.7	1,708.5	1,772.0	1,903.8	7.4%
12 Clinton	2,375.4	2,377.1	2,362.5	2,440.4	2,887.0	3,156.9	3,411.7	8.1%
13 Crawford	491.2	508.0	515.1	548.5	618.0	672.7	710.3	5.6%
14 Daviess	2,148.7	2,183.4	2,204.5	2,341.3	2,617.6	2,963.7	3,196.8	7.9%
15 Dearborn	3,731.4	3,901.8	4,139.6	4,157.7	4,532.1	4,677.7	4,877.2	4.3%
16 Decatur	2,458.6	2,510.8	2,565.3	2,691.3	3,026.2	3,238.6	3,607.6	11.4%
17 DeKalb	3,749.3	4,021.7	4,126.2	4,401.9	4,903.4	5,167.3	5,556.2	7.5%
18 Delaware	6,559.9	6,612.9	6,753.0	7,124.5	7,962.6	8,368.9	8,859.4	5.9%
19 Dubois	3,663.0	3,763.1	3,888.2	4,058.1	4,629.1	5,200.3	5,436.3	4.5%
20 Elkhart	15,066.1	15,923.4	17,072.0	18,100.1	20,274.6	22,361.8	24,336.8	8.8%
21 Fayette	1,157.9	1,173.5	1,187.5	1,241.8	1,402.2	1,522.7	1,730.2	13.6%
22 Floyd	5,999.1	6,222.1	6,377.6	6,586.0	7,363.0	7,797.4	8,216.6	5.4%
23 Fountain	1,208.3	1,245.1	1,237.2	1,320.7	1,525.8	1,721.2	1,913.8	11.2%
24 Franklin	1,691.5	1,729.7	1,753.9	1,834.0	2,108.2	2,335.9	2,560.0	9.6%
25 Fulton	1,454.7	1,508.0	1,536.4	1,601.4	1,793.3	1,960.7	2,102.1	7.2%
26 Gibson	3,408.2	3,451.8	3,691.1	3,859.1	4,157.9	4,341.2	4,760.1	9.7%
27 Grant	4,131.9	4,245.2	4,288.7	4,371.8	4,746.1	5,125.2	5,420.1	5.8%
28 Greene	1,643.3	1,676.2	1,694.3	1,699.8	1,862.4	1,966.3	2,069.1	5.2%
29 Hamilton	39,043.5	41,631.7	44,149.5	47,000.2	54,060.3	61,313.6	65,596.8	7.0%
30 Hancock	6,365.5	6,611.9	7,105.9	7,817.2	9,617.8	11,704.6	13,204.7	12.8%
31 Harrison	2,826.8	2,957.8	3,101.8	3,299.6	3,719.5	4,053.4	4,347.2	7.2%
32 Hendricks	16,356.1	17,282.7	18,515.2	20,505.3	23,604.0	26,210.3	28,826.9	10.0%
33 Henry	2,685.7	2,707.9	2,695.0	2,714.0	3,076.0	3,448.9	3,853.4	11.7%
34 Howard	6,118.0	6,290.9	6,488.9	6,693.2	7,369.4	7,666.1	8,491.2	10.8%
35 Huntington	2,651.8	2,711.2	2,842.3	3,005.2	3,333.2	3,581.7	3,863.0	7.9%
36 Jackson	3,267.1	3,314.5	3,362.3	3,479.9	3,828.8	4,051.7	4,299.2	6.1%
37 Jasper	3,486.6	3,564.6	3,591.4	3,692.0	3,965.2	4,434.8	4,969.5	12.1%
38 Jay	1,474.8	1,502.1	1,502.5	1,554.1	1,737.3	1,901.4	2,018.3	6.1%
39 Jefferson	2,121.1	2,135.9	2,146.7	2,205.6	2,384.9	2,530.8	2,644.3	4.5%
40 Jennings	1,509.3	1,558.9	1,600.6	1,638.0	1,797.5	1,932.6	2,063.2	6.8%
41 Johnson	12,064.9	12,659.1	13,613.6	14,879.3	17,712.7	19,656.5	21,207.4	7.9%
42 Knox	3,372.9	3,340.7	3,365.5	3,413.5	3,677.5	4,035.3	4,252.6	5.4%
43 Kosciusko	8,370.6	8,716.8	8,991.2	9,438.4	10,928.5	12,008.5	13,136.4	9.4%
44 LaGrange	3,399.4	3,561.7	3,646.5	3,835.8	4,356.7	4,862.0	5,262.2	8.2%
45 Lake	39,748.0	41,170.9	43,137.7	45,238.8	50,055.6	54,014.4	57,646.4	6.7%
46 LaPorte	8,411.3	8,988.6	9,155.9	9,401.1	10,243.2	10,704.4	11,261.7	5.2%
47 Lawrence	2,718.0	2,795.1	2,912.3	3,066.4	3,495.0	3,791.0	4,351.9	14.8%
48 Madison	6,934.8	7,390.1	7,688.2	8,072.5	8,862.6	9,323.4	10,287.3	10.3%
49 Marion	69,959.3	73,261.0	77,980.9	82,146.6	93,270.4	99,449.7	103,102.0	3.7%
50 Marshall	3,991.6	4,109.7	4,243.9	4,452.6	5,143.4	5,496.2	5,877.9	6.9%

Table 3: Total Gross Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	613.6	560.8	649.4	685.3	797.8	838.7	905.1	7.9%
52	Miami	1,807.0	1,895.3	1,928.9	1,961.8	2,197.1	2,406.9	2,492.9	3.6%
53	Monroe	11,550.8	12,037.7	12,775.6	13,541.2	15,370.9	16,724.7	18,121.6	8.4%
54	Montgomery	3,350.6	3,456.9	3,483.2	3,576.7	3,985.1	4,290.0	4,465.4	4.1%
55	Morgan	5,364.4	6,194.8	6,562.9	6,822.1	8,265.5	9,084.8	9,457.1	4.1%
56	Newton	1,250.3	1,285.1	1,271.4	1,337.0	1,496.3	1,665.0	1,874.8	12.6%
57	Noble	3,620.7	3,748.7	3,983.2	4,377.7	4,878.5	5,073.5	5,353.4	5.5%
58	Ohio	374.8	395.2	409.3	431.8	500.9	530.5	592.0	11.6%
59	Orange	1,344.8	1,355.7	1,386.3	1,453.3	1,625.9	1,759.4	1,880.4	6.9%
60	Owen	1,213.6	1,259.3	1,357.4	1,428.0	1,670.3	1,832.5	1,995.6	8.9%
61	Parke	1,126.1	1,140.2	1,143.5	1,180.8	1,372.8	1,576.8	1,731.6	9.8%
62	Perry	1,053.5	1,088.7	1,110.9	1,152.0	1,300.9	1,348.2	1,432.1	6.2%
63	Pike	991.8	896.1	895.3	916.4	1,022.4	1,105.4	1,195.0	8.1%
64	Porter	16,414.3	16,903.6	17,865.6	18,892.1	20,966.1	22,791.2	24,251.4	6.4%
65	Posey	2,880.7	2,939.9	3,000.7	2,994.2	3,327.6	3,622.9	3,900.7	7.7%
66	Pulaski	1,204.6	1,234.8	1,199.6	1,241.2	1,343.3	1,508.0	1,679.9	11.4%
67	Putnam	2,602.2	2,606.2	2,575.5	2,616.9	2,868.3	3,039.2	3,558.8	17.1%
68	Randolph	1,836.3	1,832.4	1,799.5	1,864.1	2,538.6	2,571.3	2,619.1	1.9%
69	Ripley	2,067.3	2,074.4	2,200.9	2,229.5	2,386.7	2,414.8	2,551.4	5.7%
70	Rush	1,369.9	1,385.3	1,369.6	1,414.7	1,630.5	1,842.2	2,101.8	14.1%
71	St. Joseph	17,775.3	18,716.4	19,772.0	20,869.3	24,427.8	24,951.7	26,700.1	7.0%
72	Scott	1,287.5	1,345.6	1,378.1	1,407.2	1,549.1	1,626.3	1,676.0	3.1%
73	Shelby	3,621.9	3,783.6	3,922.8	4,080.0	4,491.6	4,950.7	5,291.4	6.9%
74	Spencer	2,223.3	2,286.8	2,280.6	2,502.7	2,846.6	2,835.3	2,717.1	-4.2%
75	Starke	1,468.8	1,504.3	1,549.5	1,672.1	1,955.4	2,210.0	2,497.7	13.0%
76	Steuben	4,166.9	4,419.0	4,663.0	5,053.4	5,724.8	6,215.1	6,898.8	11.0%
77	Sullivan	1,366.8	1,363.9	1,343.0	1,400.6	1,517.3	1,428.8	1,558.2	9.1%
78	Switzerland	626.2	628.6	620.4	653.5	714.1	737.6	760.7	3.1%
79	Tippecanoe	13,502.7	14,112.5	14,950.2	15,889.5	17,502.9	19,843.6	21,335.6	7.5%
80	Tipton	1,481.7	1,517.0	1,532.5	1,580.2	1,736.6	1,876.1	1,993.8	6.3%
81	Union	500.4	511.7	509.7	524.5	568.4	607.0	664.8	9.5%
82	Vanderburgh	12,373.8	12,461.9	12,754.2	12,916.8	14,528.7	15,552.1	16,178.3	4.0%
83	Vermillion	1,154.0	1,151.9	1,188.8	1,247.6	1,345.1	1,432.3	1,566.4	9.4%
84	Vigo	6,709.3	6,665.0	6,738.7	6,830.8	7,279.6	7,702.2	8,144.6	5.7%
85	Wabash	2,157.5	2,192.3	2,252.5	2,377.3	2,647.8	2,886.5	3,056.5	5.9%
86	Warren	845.0	854.7	821.7	924.0	1,158.2	1,182.0	1,263.1	6.9%
87	Warrick	5,241.8	5,549.5	5,754.3	6,226.7	7,550.1	8,388.2	8,739.5	4.2%
88	Washington	1,585.4	1,638.0	1,630.7	1,704.2	1,915.3	2,063.0	2,202.8	6.8%
89	Wayne	4,239.1	4,260.8	4,318.2	4,401.9	4,762.6	4,904.0	5,249.7	7.0%
90	Wells	2,351.6	2,458.3	2,621.0	2,758.9	3,027.8	3,398.5	3,716.0	9.3%
91	White	2,859.6	2,887.0	2,899.8	3,128.9	3,674.5	4,161.0	4,868.6	17.0%
92	Whitley	2,876.4	2,990.0	3,131.2	3,368.5	3,872.0	4,043.5	4,419.5	9.3%
<b>Totals</b>		<b>524,578.8</b>	<b>546,767.7</b>	<b>572,683.5</b>	<b>604,536.5</b>	<b>684,062.9</b>	<b>744,803.5</b>	<b>798,157.0</b>	<b>7.2%</b>
		Median							7.6%
		Maximum: Putnam							17.1%
		Minimum: Spencer							-4.2%

Table 4: Real Property Gross Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	2,148.2	2,190.1	2,210.4	2,286.0	2,519.4	2,706.4	2,917.6	7.8%
2 Allen	24,304.3	25,767.3	27,533.3	29,577.0	33,913.1	38,154.3	40,976.6	7.4%
3 Bartholomew	6,202.0	6,393.2	6,635.4	7,096.6	7,860.6	8,520.1	9,222.5	8.2%
4 Benton	837.0	852.9	830.9	880.3	1,033.4	1,197.0	1,344.4	12.3%
5 Blackford	599.6	605.3	604.5	615.5	717.9	833.8	948.2	13.7%
6 Boone	8,462.2	9,184.8	9,910.5	10,838.0	12,752.4	14,591.1	16,303.9	11.7%
7 Brown	1,780.6	1,847.7	1,954.8	2,131.6	2,419.3	2,607.6	2,880.3	10.5%
8 Carroll	1,564.3	1,581.8	1,572.3	1,648.2	1,873.9	2,119.0	2,414.8	14.0%
9 Cass	1,802.3	1,813.4	1,812.0	1,893.7	2,138.7	2,405.0	2,649.2	10.2%
10 Clark	8,214.9	8,726.8	9,496.2	10,285.5	12,032.9	13,480.0	14,722.2	9.2%
11 Clay	1,300.8	1,297.6	1,284.8	1,354.6	1,534.3	1,590.3	1,709.7	7.5%
12 Clinton	2,012.3	2,003.7	1,963.2	2,027.7	2,454.5	2,682.2	2,878.7	7.3%
13 Crawford	440.5	450.6	453.5	479.9	555.3	606.6	644.7	6.3%
14 Daviess	1,873.7	1,901.1	1,918.6	2,044.0	2,306.2	2,615.1	2,823.7	8.0%
15 Dearborn	3,391.7	3,503.2	3,723.5	3,723.4	4,088.9	4,214.7	4,411.0	4.7%
16 Decatur	2,040.6	2,091.8	2,134.0	2,268.4	2,613.7	2,853.3	3,175.4	11.3%
17 DeKalb	2,944.3	3,192.3	3,268.2	3,500.2	3,952.8	4,361.2	4,731.9	8.5%
18 Delaware	5,948.6	5,993.5	6,104.8	6,439.4	7,241.3	7,565.4	7,967.2	5.3%
19 Dubois	3,220.6	3,306.1	3,418.4	3,570.9	4,127.4	4,665.2	4,897.4	5.0%
20 Elkhart	13,450.2	14,237.1	15,290.8	16,228.2	18,284.8	20,224.7	22,048.7	9.0%
21 Fayette	1,036.7	1,057.3	1,072.7	1,123.9	1,280.8	1,399.2	1,602.1	14.5%
22 Floyd	5,628.7	5,865.6	6,014.9	6,217.9	6,983.1	7,378.9	7,746.4	5.0%
23 Fountain	1,080.8	1,103.3	1,091.2	1,169.4	1,374.4	1,562.2	1,721.9	10.2%
24 Franklin	1,581.3	1,612.8	1,637.6	1,717.1	1,997.5	2,215.0	2,428.6	9.6%
25 Fulton	1,299.6	1,345.2	1,366.6	1,432.7	1,631.0	1,785.2	1,916.2	7.3%
26 Gibson	2,270.6	2,319.6	2,329.1	2,424.4	2,786.3	2,953.3	3,195.9	8.2%
27 Grant	3,542.8	3,618.2	3,647.6	3,721.0	4,104.0	4,454.2	4,717.0	5.9%
28 Greene	1,461.7	1,489.5	1,504.6	1,509.8	1,669.0	1,751.0	1,834.5	4.8%
29 Hamilton	37,259.1	39,802.2	42,265.6	45,046.8	52,039.9	59,202.7	63,410.1	7.1%
30 Hancock	5,910.5	6,112.2	6,583.2	7,212.4	8,952.5	11,034.5	12,356.3	12.0%
31 Harrison	2,626.3	2,746.9	2,871.4	3,083.3	3,517.2	3,839.8	4,113.6	7.1%
32 Hendricks	15,247.4	16,077.9	17,192.0	19,146.1	22,246.2	24,769.1	27,193.0	9.8%
33 Henry	2,393.5	2,414.6	2,415.0	2,440.4	2,786.3	3,126.5	3,444.8	10.2%
34 Howard	4,691.5	4,906.9	5,077.9	5,373.0	6,074.8	6,357.6	7,102.0	11.7%
35 Huntington	2,304.4	2,336.4	2,432.7	2,569.5	2,897.7	3,144.0	3,394.4	8.0%
36 Jackson	2,646.8	2,671.0	2,670.6	2,754.0	3,089.5	3,286.2	3,501.7	6.6%
37 Jasper	2,881.7	2,860.9	2,880.4	2,983.0	3,332.9	3,749.2	4,148.9	10.7%
38 Jay	1,152.3	1,169.7	1,163.4	1,210.0	1,381.8	1,465.2	1,563.2	6.7%
39 Jefferson	1,764.1	1,780.8	1,779.9	1,827.4	2,002.4	2,136.9	2,238.9	4.8%
40 Jennings	1,316.8	1,350.8	1,366.0	1,400.6	1,572.8	1,699.3	1,811.0	6.6%
41 Johnson	11,230.9	11,798.5	12,697.2	13,898.5	16,660.7	18,550.1	20,046.2	8.1%
42 Knox	2,197.4	2,188.6	2,162.0	2,222.8	2,526.1	2,873.8	3,058.2	6.4%
43 Kosciusko	7,490.1	7,784.3	8,011.4	8,473.0	9,934.0	10,938.1	12,005.6	9.8%
44 LaGrange	3,141.2	3,295.3	3,372.8	3,561.7	4,075.6	4,561.2	4,937.2	8.2%
45 Lake	34,336.4	35,898.5	37,864.3	40,061.1	44,900.0	48,793.5	52,207.4	7.0%
46 LaPorte	7,504.2	8,027.9	8,182.6	8,352.5	9,170.9	9,584.9	10,087.6	5.2%
47 Lawrence	2,355.2	2,411.4	2,512.1	2,666.8	3,079.4	3,348.3	3,690.6	10.2%
48 Madison	6,011.6	6,395.1	6,612.4	6,959.8	7,704.9	8,114.9	9,060.9	11.7%
49 Marion	61,450.0	64,726.9	69,168.5	73,303.8	84,024.9	89,613.6	93,011.8	3.8%
50 Marshall	3,568.5	3,671.5	3,769.6	3,972.4	4,642.0	4,959.7	5,312.2	7.1%

Table 4: Real Property Gross Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	535.7	482.5	557.3	587.9	685.0	734.2	796.3	8.5%
52	Miami	1,604.1	1,678.7	1,700.4	1,728.0	1,955.6	2,144.3	2,241.4	4.5%
53	Monroe	10,788.9	11,257.0	11,975.8	12,712.8	14,473.3	15,742.1	17,112.1	8.7%
54	Montgomery	2,691.0	2,798.2	2,807.9	2,883.9	3,325.1	3,715.1	3,851.3	3.7%
55	Morgan	4,953.6	5,261.0	5,617.6	5,941.1	7,366.6	8,233.2	8,566.7	4.1%
56	Newton	1,101.1	1,130.5	1,113.4	1,179.7	1,344.4	1,507.1	1,707.6	13.3%
57	Noble	3,113.2	3,224.9	3,418.6	3,825.1	4,321.7	4,520.6	4,786.1	5.9%
58	Ohio	355.2	374.3	387.9	410.3	481.4	511.5	569.3	11.3%
59	Orange	1,192.2	1,200.9	1,227.9	1,288.6	1,459.3	1,583.6	1,701.9	7.5%
60	Owen	1,122.0	1,163.8	1,260.2	1,328.4	1,572.6	1,727.3	1,881.2	8.9%
61	Parke	1,015.2	1,025.5	1,021.7	1,055.0	1,245.0	1,440.9	1,587.6	10.2%
62	Perry	866.8	888.6	901.0	939.7	1,092.9	1,138.0	1,205.1	5.9%
63	Pike	705.7	709.2	706.2	740.2	844.4	909.3	991.0	9.0%
64	Porter	14,703.8	15,234.3	16,143.8	17,146.1	19,324.4	21,133.7	22,583.3	6.9%
65	Posey	1,822.8	1,854.4	1,874.1	1,930.6	2,210.0	2,447.6	2,730.8	11.6%
66	Pulaski	1,039.0	1,052.3	1,020.4	1,064.4	1,166.6	1,324.1	1,482.1	11.9%
67	Putnam	2,205.3	2,208.9	2,171.1	2,214.8	2,478.1	2,639.0	3,103.9	17.6%
68	Randolph	1,449.6	1,453.0	1,422.5	1,469.0	1,653.9	1,772.4	1,859.8	4.9%
69	Ripley	1,869.9	1,881.4	2,014.1	2,045.7	2,153.4	2,201.8	2,327.0	5.7%
70	Rush	1,225.6	1,239.5	1,219.9	1,263.3	1,475.7	1,672.2	1,866.1	11.6%
71	St. Joseph	15,982.8	16,656.9	17,536.1	18,523.6	22,093.2	22,645.0	24,285.5	7.2%
72	Scott	1,102.9	1,143.8	1,179.4	1,200.8	1,337.2	1,404.8	1,454.2	3.5%
73	Shelby	3,015.8	3,167.0	3,259.6	3,402.9	3,807.7	4,239.6	4,538.0	7.0%
74	Spencer	1,479.4	1,492.3	1,479.1	1,523.3	1,706.2	1,912.5	2,052.1	7.3%
75	Starke	1,359.5	1,392.3	1,434.6	1,548.3	1,830.0	2,081.7	2,313.6	11.1%
76	Steuben	3,869.9	4,109.2	4,338.4	4,702.2	5,352.6	5,826.8	6,395.8	9.8%
77	Sullivan	950.9	947.5	920.0	958.3	1,067.6	1,116.8	1,221.4	9.4%
78	Switzerland	576.5	573.2	553.1	574.3	626.6	638.1	653.7	2.4%
79	Tippecanoe	11,550.6	12,147.3	12,912.1	13,882.8	15,318.9	17,580.6	18,916.1	7.6%
80	Tipton	1,200.9	1,219.6	1,214.6	1,263.6	1,418.4	1,570.5	1,696.6	8.0%
81	Union	450.9	457.9	453.8	467.6	512.3	554.0	601.4	8.6%
82	Vanderburgh	10,925.6	11,002.5	11,264.5	11,408.5	13,032.6	13,985.0	14,503.7	3.7%
83	Vermillion	789.3	796.8	818.8	854.9	950.3	1,025.1	1,140.6	11.3%
84	Vigo	5,718.7	5,681.6	5,770.9	5,836.2	6,298.0	6,680.0	6,995.7	4.7%
85	Wabash	1,873.0	1,905.3	1,952.1	2,039.6	2,290.9	2,508.3	2,650.8	5.7%
86	Warren	756.7	767.9	735.4	755.5	868.5	958.6	1,036.7	8.1%
87	Warrick	4,586.4	4,871.2	5,053.5	5,512.6	6,903.0	7,672.4	8,021.3	4.5%
88	Washington	1,434.0	1,478.6	1,473.7	1,540.9	1,751.1	1,883.3	2,018.2	7.2%
89	Wayne	3,641.4	3,650.3	3,650.7	3,689.4	4,018.4	4,127.2	4,500.4	9.0%
90	Wells	2,024.8	2,107.8	2,160.1	2,295.8	2,584.9	2,945.3	3,240.0	10.0%
91	White	2,179.0	2,231.9	2,218.4	2,374.6	2,712.8	3,105.0	3,428.7	10.4%
92	Whitley	2,401.4	2,502.5	2,616.8	2,844.0	3,333.2	3,598.4	3,923.6	9.0%
<b>Totals</b>		<b>462,151.2</b>	<b>482,202.0</b>	<b>505,393.1</b>	<b>535,678.5</b>	<b>613,303.2</b>	<b>671,797.7</b>	<b>721,064.8</b>	<b>7.3%</b>
		Median							8.0%
		Maximum: Putnam							17.6%
		Minimum: Switzerland							2.4%

Table 5: Personal Property Gross Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	305.4	323.5	336.9	339.7	346.3	360.0	394.4	9.6%
2 Allen	2,850.6	3,068.2	3,244.2	3,337.0	3,195.0	3,414.2	3,602.4	5.5%
3 Bartholomew	1,130.1	1,197.0	1,217.2	1,211.7	1,225.3	1,226.3	1,321.4	7.8%
4 Benton	673.1	732.4	740.4	823.2	632.6	600.9	612.4	1.9%
5 Blackford	128.4	132.3	139.5	141.2	141.3	152.9	155.7	1.8%
6 Boone	520.0	623.6	689.4	781.6	837.4	861.2	935.4	8.6%
7 Brown	39.5	40.3	40.5	41.3	41.5	43.4	70.1	61.3%
8 Carroll	167.4	194.6	225.7	238.6	237.8	241.1	256.9	6.5%
9 Cass	268.3	275.7	286.8	296.5	312.4	361.5	388.0	7.3%
10 Clark	791.8	777.9	836.7	878.4	984.5	1,223.2	980.3	-19.9%
11 Clay	145.3	150.3	155.0	163.3	171.6	178.7	190.9	6.8%
12 Clinton	361.8	371.5	397.4	410.5	429.7	471.7	529.6	12.3%
13 Crawford	49.4	56.1	60.2	67.3	61.3	64.8	64.3	-0.8%
14 Daviess	264.9	274.4	278.1	288.8	300.8	337.6	363.5	7.7%
15 Dearborn	337.5	395.9	413.3	431.3	440.0	459.9	461.8	0.4%
16 Decatur	416.5	417.4	429.9	421.8	410.7	384.0	431.1	12.3%
17 DeKalb	794.9	816.9	844.8	887.5	934.8	789.6	807.5	2.3%
18 Delaware	598.3	605.8	632.5	666.8	698.4	773.2	857.8	10.9%
19 Dubois	439.0	453.8	466.4	483.7	498.0	531.4	535.3	0.7%
20 Elkhart	1,500.5	1,553.8	1,633.7	1,703.9	1,803.2	1,930.1	2,072.2	7.4%
21 Fayette	119.5	114.5	110.8	113.6	117.1	119.0	123.4	3.7%
22 Floyd	366.9	353.1	359.2	364.6	376.3	414.9	466.6	12.5%
23 Fountain	123.7	137.4	141.1	145.8	145.6	153.6	186.4	21.4%
24 Franklin	108.9	115.3	114.8	115.4	109.2	119.5	130.0	8.8%
25 Fulton	151.5	158.5	164.3	163.6	156.9	169.6	179.4	5.8%
26 Gibson	1,104.8	1,110.7	1,335.3	1,411.4	1,344.8	1,357.1	1,536.4	13.2%
27 Grant	581.9	618.0	630.8	638.1	628.0	652.8	678.6	4.0%
28 Greene	166.9	172.8	173.5	172.7	174.4	195.7	214.7	9.7%
29 Hamilton	1,768.5	1,813.1	1,867.1	1,934.8	1,997.3	2,086.1	2,160.4	3.6%
30 Hancock	453.4	497.8	520.3	600.1	659.9	665.0	844.3	27.0%
31 Harrison	193.3	203.3	222.4	208.5	195.9	206.9	226.4	9.4%
32 Hendricks	1,103.1	1,195.5	1,313.1	1,348.6	1,341.1	1,422.6	1,616.3	13.6%
33 Henry	291.1	292.3	278.8	271.9	288.1	320.2	406.0	26.8%
34 Howard	1,418.9	1,375.7	1,394.9	1,300.4	1,275.3	1,289.3	1,367.2	6.0%
35 Huntington	343.5	370.9	405.5	431.8	430.8	432.2	462.0	6.9%
36 Jackson	611.9	634.7	682.7	716.3	729.2	754.3	785.1	4.1%
37 Jasper	601.8	699.8	707.0	703.8	624.8	676.2	810.4	19.9%
38 Jay	320.2	329.7	336.2	340.8	352.0	432.4	450.4	4.2%
39 Jefferson	349.7	346.9	358.6	370.0	374.0	385.3	396.2	2.8%
40 Jennings	188.3	204.1	230.4	232.9	220.2	228.6	247.3	8.2%
41 Johnson	813.1	826.0	881.1	945.6	1,015.9	1,069.3	1,122.8	5.0%
42 Knox	1,164.0	1,144.2	1,197.8	1,182.4	1,138.6	1,151.2	1,185.8	3.0%
43 Kosciusko	855.6	891.8	937.8	916.0	941.6	1,014.4	1,072.0	5.7%
44 LaGrange	251.6	259.8	266.4	266.6	273.2	292.7	316.6	8.2%
45 Lake	5,384.9	5,245.0	5,244.1	5,146.2	5,123.2	5,186.5	5,403.5	4.2%
46 LaPorte	887.5	940.5	952.7	1,015.0	1,038.9	1,085.5	1,136.7	4.7%
47 Lawrence	347.1	368.1	384.5	383.0	398.8	424.6	642.8	51.4%
48 Madison	905.0	972.2	1,045.7	1,074.3	1,125.5	1,175.4	1,190.7	1.3%
49 Marion	8,453.5	8,433.8	8,700.1	8,723.0	9,116.8	9,690.6	9,928.1	2.5%
50 Marshall	413.2	428.4	458.1	463.6	482.7	517.5	545.4	5.4%

Table 5: Personal Property Gross Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	74.6	75.8	88.4	93.4	108.5	99.9	103.9	4.0%
52	Miami	193.0	202.5	211.1	214.4	222.1	242.7	230.3	-5.1%
53	Monroe	744.0	755.2	771.2	794.9	861.6	945.8	971.4	2.7%
54	Montgomery	654.8	653.7	670.2	687.5	654.8	569.1	608.0	6.8%
55	Morgan	399.6	921.4	930.7	860.3	875.5	826.4	865.3	4.7%
56	Newton	147.1	152.0	155.4	154.3	147.4	153.6	162.9	6.1%
57	Noble	496.2	512.4	552.6	538.1	542.2	538.2	552.3	2.6%
58	Ohio	18.4	19.5	20.2	20.2	18.2	17.6	21.1	19.9%
59	Orange	145.0	147.1	150.8	156.3	158.4	167.2	169.9	1.6%
60	Owen	88.8	92.5	94.1	96.4	94.6	102.1	111.2	8.9%
61	Parke	105.0	108.7	115.9	119.9	122.1	127.6	135.7	6.4%
62	Perry	185.5	198.9	208.7	211.2	206.9	209.2	226.0	8.0%
63	Pike	277.3	180.0	180.8	167.9	167.0	184.0	192.9	4.8%
64	Porter	1,681.2	1,640.4	1,692.6	1,714.0	1,607.7	1,622.1	1,630.8	0.5%
65	Posey	1,036.8	1,069.0	1,104.7	1,045.7	1,083.1	1,129.3	1,136.5	0.6%
66	Pulaski	164.7	181.7	178.4	176.1	176.1	183.2	197.0	7.5%
67	Putnam	393.7	394.3	401.3	398.9	387.2	397.0	451.5	13.7%
68	Randolph	384.1	376.9	374.7	392.5	882.3	795.9	756.3	-5.0%
69	Ripley	193.3	188.9	182.5	179.1	228.3	208.0	218.8	5.2%
70	Rush	143.0	144.5	148.4	150.1	152.8	168.0	233.7	39.1%
71	St. Joseph	1,781.3	2,037.5	2,213.2	2,320.0	2,307.4	2,274.5	2,380.9	4.7%
72	Scott	178.6	195.7	192.8	200.4	205.6	214.8	214.2	-0.3%
73	Shelby	601.9	612.4	657.9	670.8	676.7	703.1	745.2	6.0%
74	Spencer	739.6	791.5	798.5	975.9	1,135.7	918.4	660.2	-28.1%
75	Starke	105.1	106.8	109.7	118.0	119.7	122.4	177.9	45.3%
76	Steuben	285.0	292.0	306.7	330.6	350.4	365.8	473.0	29.3%
77	Sullivan	408.7	410.5	417.0	436.7	442.1	304.3	330.7	8.7%
78	Switzerland	48.5	54.2	66.3	78.2	86.5	98.4	105.9	7.5%
79	Tippecanoe	1,929.8	1,942.7	2,014.1	1,982.7	2,159.0	2,237.8	2,394.7	7.0%
80	Tipton	278.8	295.6	315.7	314.3	315.9	303.3	294.8	-2.8%
81	Union	49.1	53.5	55.7	56.6	55.7	52.6	63.1	19.9%
82	Vanderburgh	1,428.1	1,438.9	1,467.9	1,486.6	1,458.2	1,522.2	1,626.2	6.8%
83	Vermillion	362.3	352.7	367.5	390.2	392.3	404.8	422.8	4.4%
84	Vigo	978.4	973.2	955.1	984.4	967.9	1,008.5	1,136.6	12.7%
85	Wabash	279.1	281.6	295.0	331.8	350.2	370.3	397.1	7.3%
86	Warren	88.1	86.6	86.1	168.3	289.5	223.2	226.2	1.4%
87	Warrick	648.0	669.2	691.0	702.2	634.7	702.8	703.5	0.1%
88	Washington	147.5	155.4	152.7	158.5	159.3	175.2	179.8	2.6%
89	Wayne	589.9	602.8	659.6	704.2	735.8	767.7	739.0	-3.7%
90	Wells	318.3	342.9	452.7	454.2	434.2	443.6	465.6	5.0%
91	White	671.9	646.4	671.7	744.6	951.5	1,045.5	1,428.2	36.6%
92	Whitley	469.1	481.7	508.9	519.2	532.8	438.3	488.9	11.5%
<b>Totals</b>		<b>61,539.2</b>	<b>63,555.2</b>	<b>66,171.7</b>	<b>67,614.4</b>	<b>69,357.0</b>	<b>71,479.0</b>	<b>75,493.1</b>	<b>5.6%</b>
		Median							6.1%
		Maximum: Brown							61.3%
		Minimum: Spencer							-28.1%

Table 6: Annually Assessed Mobile Home Gross Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.8	0.7	0.7	0.7	0.6	0.6	0.6	-0.9%
2 Allen	32.6	34.2	41.2	54.9	86.0	93.3	97.3	4.3%
3 Bartholomew	8.3	14.3	16.1	19.7	20.6	21.8	24.9	14.1%
4 Benton	0.2	0.2	0.2	0.3	0.3	0.3	0.4	63.3%
5 Blackford	0.6	1.1	1.3	1.4	1.4	1.6	1.3	-22.4%
6 Boone	6.5	6.4	6.9	7.7	7.9	9.1	9.9	8.6%
7 Brown	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.1%
8 Carroll	2.1	2.0	2.0	2.0	2.0	2.1	2.2	8.2%
9 Cass	2.4	2.6	3.2	4.4	5.1	5.7	5.7	0.0%
10 Clark	17.8	18.6	19.0	19.9	23.5	26.3	27.3	3.6%
11 Clay	2.5	2.4	2.3	2.3	2.3	2.2	2.1	-5.9%
12 Clinton	1.3	1.9	1.9	2.2	2.8	3.0	3.4	13.6%
13 Crawford	1.2	1.3	1.4	1.3	1.4	1.3	1.3	4.9%
14 Daviess	2.6	2.5	2.5	3.2	3.3	3.8	3.8	0.4%
15 Dearborn	2.3	2.7	2.8	2.9	3.1	3.1	4.3	40.5%
16 Decatur	1.5	1.5	1.5	1.1	1.8	1.3	1.1	-14.1%
17 DeKalb	10.2	12.6	13.3	14.2	15.9	16.4	16.8	2.4%
18 Delaware	12.9	13.5	15.5	18.2	22.5	29.5	33.8	14.7%
19 Dubois	3.2	3.0	3.2	3.4	3.5	3.5	3.3	-4.0%
20 Elkhart	115.4	132.5	147.6	168.0	186.5	207.1	215.9	4.2%
21 Fayette	1.8	1.7	4.0	4.3	4.3	4.6	4.8	4.5%
22 Floyd	3.5	3.4	3.5	3.5	3.6	3.6	3.6	0.5%
23 Fountain	3.8	4.4	4.9	5.5	5.7	5.5	5.5	-0.7%
24 Franklin	1.3	1.6	1.5	1.5	1.5	1.5	1.4	-6.1%
25 Fulton	3.6	4.4	5.6	5.2	5.4	6.0	6.5	8.9%
26 Gibson	4.5	4.5	4.6	4.7	4.7	4.9	5.2	6.2%
27 Grant	7.1	9.0	10.4	12.6	14.1	18.2	24.5	34.6%
28 Greene	12.0	13.3	13.6	15.0	15.7	16.6	17.4	5.2%
29 Hamilton	16.0	16.4	16.9	18.5	23.0	24.8	26.3	6.1%
30 Hancock	1.6	1.9	2.4	4.7	5.4	5.1	4.1	-18.6%
31 Harrison	5.9	5.9	6.2	6.3	6.4	6.6	7.2	8.4%
32 Hendricks	5.6	9.3	10.1	10.7	16.6	18.7	17.6	-6.0%
33 Henry	1.1	1.1	1.2	1.7	1.6	2.2	2.6	18.8%
34 Howard	7.6	8.2	16.0	19.8	19.3	19.2	22.0	14.7%
35 Huntington	4.0	3.9	4.0	4.0	4.8	5.5	6.7	22.5%
36 Jackson	8.4	8.7	9.0	9.6	10.2	11.2	12.4	11.5%
37 Jasper	3.2	3.8	4.0	5.2	7.5	9.5	10.2	7.3%
38 Jay	2.3	2.7	2.8	3.3	3.5	3.8	4.7	23.5%
39 Jefferson	7.3	8.2	8.3	8.2	8.4	8.6	9.3	7.8%
40 Jennings	4.2	4.1	4.1	4.5	4.5	4.7	4.8	2.8%
41 Johnson	21.0	34.7	35.3	35.2	36.2	37.2	38.4	3.3%
42 Knox	2.7	2.7	-	2.7	2.6	2.6	3.2	22.3%
43 Kosciusko	24.8	40.7	42.0	49.4	52.9	56.1	58.7	4.8%
44 LaGrange	6.6	6.6	7.3	7.5	8.0	8.1	8.3	2.7%
45 Lake	26.7	27.5	29.3	31.4	32.4	34.4	35.5	3.3%
46 LaPorte	19.6	20.2	20.5	33.6	33.4	34.0	37.5	10.2%
47 Lawrence	15.7	15.6	15.7	16.7	16.9	18.1	18.4	1.8%
48 Madison	18.2	22.9	30.1	38.4	32.2	33.2	35.7	7.5%
49 Marion	55.8	100.3	112.2	119.8	128.7	145.5	162.1	11.4%
50 Marshall	10.0	9.7	16.1	16.5	18.6	19.0	20.3	6.5%

Table 6: Annually Assessed Mobile Home Gross Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	3.4	2.5	3.7	4.0	4.3	4.5	4.8	6.9%
52	Miami	9.9	14.1	17.5	19.4	19.4	19.9	21.1	6.2%
53	Monroe	17.8	25.5	28.6	33.5	35.9	36.7	38.1	3.8%
54	Montgomery	4.9	5.0	5.1	5.3	5.3	5.9	6.1	4.6%
55	Morgan	11.3	12.4	14.5	20.8	23.3	25.1	25.1	-0.1%
56	Newton	2.1	2.6	2.6	3.0	4.4	4.3	4.3	-0.7%
57	Noble	11.4	11.4	12.0	14.4	14.6	14.7	15.0	2.1%
58	Ohio	1.2	1.4	1.3	1.3	1.3	1.4	1.6	16.1%
59	Orange	7.6	7.7	7.7	8.4	8.3	8.7	8.7	-0.2%
60	Owen	2.9	3.0	3.1	3.2	3.1	3.0	3.2	6.7%
61	Parke	5.9	6.0	5.9	5.9	5.8	8.4	8.3	-1.5%
62	Perry	1.3	1.2	1.2	1.1	1.1	1.0	1.0	-3.1%
63	Pike	2.7	2.8	2.9	4.1	4.1	4.8	4.8	0.0%
64	Porter	29.3	28.8	29.1	32.0	33.9	35.5	37.2	5.0%
65	Posey	1.4	1.4	1.7	1.7	1.7	2.0	2.3	12.6%
66	Pulaski	0.9	0.8	0.8	0.7	0.6	0.7	0.9	30.1%
67	Putnam	3.1	3.0	3.0	3.3	3.1	3.1	3.5	15.2%
68	Randolph	2.6	2.5	2.3	2.6	2.5	3.0	3.0	1.1%
69	Ripley	4.1	4.1	4.3	4.7	5.0	5.0	5.5	9.6%
70	Rush	1.3	1.2	1.2	1.3	2.0	2.0	2.0	1.8%
71	St. Joseph	11.2	22.0	22.7	25.7	27.2	32.2	33.6	4.3%
72	Scott	6.0	6.0	5.9	6.0	6.3	6.7	7.6	12.7%
73	Shelby	4.3	4.3	5.3	6.2	7.2	8.1	8.2	2.4%
74	Spencer	0.8	1.1	1.1	1.2	1.1	1.3	1.7	32.1%
75	Starke	4.2	5.2	5.2	5.8	5.7	5.8	6.2	6.8%
76	Steuben	12.0	17.8	17.9	20.5	21.7	22.5	30.0	33.4%
77	Sullivan	1.0	1.1	1.3	1.7	1.6	1.6	1.5	-2.9%
78	Switzerland	1.2	1.1	1.1	1.0	1.0	1.1	1.1	2.4%
79	Tippecanoe	22.3	22.5	23.9	24.0	25.0	24.9	24.7	-0.8%
80	Tipton	2.0	1.8	2.1	2.3	2.3	2.3	2.4	7.4%
81	Union	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-18.6%
82	Vanderburgh	18.5	19.2	20.1	20.7	36.2	42.4	46.3	9.2%
83	Vermillion	2.4	2.4	2.4	2.5	2.5	2.4	3.0	23.3%
84	Vigo	5.0	5.3	5.6	5.7	6.8	6.7	6.4	-3.4%
85	Wabash	5.4	5.4	5.4	5.9	6.8	8.0	8.6	8.0%
86	Warren	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-13.7%
87	Warrick	7.0	8.8	9.4	11.3	11.6	12.1	13.8	14.2%
88	Washington	3.9	4.0	4.3	4.9	4.9	4.5	4.7	5.2%
89	Wayne	7.8	7.7	8.0	8.3	8.4	9.2	10.2	11.8%
90	Wells	8.4	7.6	8.1	9.0	8.8	9.6	10.4	7.5%
91	White	8.7	8.7	9.7	9.8	10.2	10.6	11.7	10.7%
92	Whitley	6.0	5.8	5.5	5.3	5.9	6.8	6.9	1.4%
<b>Totals</b>		<b>793.9</b>	<b>947.3</b>	<b>1,038.6</b>	<b>1,176.9</b>	<b>1,300.0</b>	<b>1,410.0</b>	<b>1,507.2</b>	<b>6.9%</b>
		Median							5.1%
		Maximum: Benton							63.3%
		Minimum: Blackford							-22.4%

Table 7: Oil & Gas Gross Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	-	-	-	-	-	-	-	
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	0.9	0.5	0.6	0.5	0.3	0.9	1.1	25.1%
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	7.6	5.4	5.2	5.3	7.3	7.3	5.7	-21.6%
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	0.1	0.0	0.2	0.1	0.4	0.8	0.6	-30.5%
19 Dubois	0.2	0.1	0.2	0.2	0.3	0.3	0.2	-25.1%
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	28.3	17.0	22.1	18.6	22.1	25.9	22.5	-13.3%
27 Grant	-	-	-	-	-	-	-	
28 Greene	2.7	0.7	2.6	2.3	3.3	3.0	2.5	-17.3%
29 Hamilton	-	-	-	-	-	-	-	
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	1.3	1.7	1.9	1.5	-	-	-	0.0%
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	-	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	8.8	5.2	5.6	5.6	10.3	7.7	5.4	-30.2%
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	-	-	-	-	-	-	-	

Table 7: Oil & Gas Gross Assessed Value (in Millions)

<b>County</b>		<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>Pay 2024</b>	<b>Pay 2025</b>	<b>% Change 2024-2025</b>
51	Martin	0.0	0.0	0.0	-	0.0	0.0	0.0	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	6.1	4.2	5.4	4.2	7.0	7.3	6.3	-13.4%
64	Porter	-	-	-	-	-	-	-	
65	Posey	19.7	15.0	20.3	16.2	32.7	43.9	31.1	-29.1%
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	3.5	1.9	1.9	2.2	3.6	3.1	3.0	-1.0%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	6.2	4.9	4.6	4.0	6.0	6.1	4.5	-26.1%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	-	-	0.3	-	-100.0%
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	1.6	1.3	1.7	1.1	1.7	2.4	2.1	-10.8%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	7.2	4.9	7.1	4.5	7.0	7.0	5.9	-16.3%
85	Wabash	-	-	-	-	-	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	0.4	0.3	0.5	0.5	0.7	0.9	0.9	2.6%
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	-	
92	Whitley	-	-	-	-	-	-	-	
<b>Totals</b>		<b>94.5</b>	<b>63.2</b>	<b>80.0</b>	<b>66.7</b>	<b>102.7</b>	<b>116.8</b>	<b>91.9</b>	<b>-21.4%</b>
		Median							-16.8%
		Maximum: Clay							25.1%
		Minimum: Tippecanoe							-100.0%

## Table 8 to Table 12 Net Assessed Value

Table 8 summarizes total net assessed value – for all property types combined – by county over a seven-year period from Pay 2019 to Pay 2025. Real property net assessed values by county can be found in Table 9, while similar data for personal property can be found in Table 10. Annually assessed mobile home and oil & gas property net assessed values by county are summarized in Tables 11 and 12, respectively. These tables show the percentage increase/decrease from Pay 2024 to Pay 2025 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2024 to Pay 2025 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Net Assessed Value - All Property Types - (in Millions)				
	Pay 2024		Pay 2025	
<b>Average:</b>	5,248.2		5,725.3	
<b>Median:</b>	2,237.5		2,514.7	
<b>Lowest:</b>	325.4	Ohio	372.8	Ohio
<b>Highest:</b>	66,579.1	Marion	69,766.9	Marion

Total Net Assessed Value - Real Property - (in Millions)				
	Pay 2024		Pay 2025	
<b>Average:</b>	4,572.2		5,014.7	
<b>Median:</b>	1,856.4		2,072.5	
<b>Lowest:</b>	306.8	Ohio	350.5	Ohio
<b>Highest:</b>	58,677.8	Marion	61,461.1	Marion

**Total Net Assessed Value - Personal Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	662.0		695.8	
<b>Median:</b>	378.5		409.6	
<b>Lowest:</b>	17.5	<b>Ohio</b>	20.9	<b>Ohio</b>
<b>Highest:</b>	7,791.7	<b>Marion</b>	8,183.2	<b>Marion</b>

**Total Net Assessed Value - Annually Assessed Mobile Homes - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	12.8		13.8	
<b>Median:</b>	5.1		5.4	
<b>Lowest:</b>	0.1	<b>Warren</b>	0.1	<b>Warren</b>
<b>Highest:</b>	191.4	<b>Elkhart</b>	200.4	<b>Elkhart</b>

**Total Net Assessed Value - Oil & Gas - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	1.3		1.0	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	43.9	<b>Posey</b>	31.1	<b>Posey</b>

Table 8: Total Net Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	1,555.4	1,573.7	1,581.1	1,644.1	1,842.3	1,945.7	2,140.7	10.0%
2 Allen	16,409.0	17,412.1	18,645.8	20,048.4	23,030.2	25,287.9	27,887.6	10.3%
3 Bartholomew	4,962.2	5,169.6	5,358.3	5,664.5	6,212.5	6,505.3	7,192.7	10.6%
4 Benton	1,167.9	1,215.4	1,206.2	1,241.0	1,205.5	1,320.8	1,476.4	11.8%
5 Blackford	463.0	468.0	467.1	476.5	548.9	638.0	732.0	14.7%
6 Boone	5,903.5	6,361.1	6,869.3	7,417.8	8,924.5	9,934.5	11,422.8	15.0%
7 Brown	1,308.9	1,356.7	1,434.0	1,564.5	1,795.4	1,893.9	2,138.8	12.9%
8 Carroll	1,245.2	1,268.7	1,270.0	1,341.2	1,519.4	1,688.8	1,946.0	15.2%
9 Cass	1,397.1	1,396.9	1,372.4	1,435.0	1,640.4	1,858.7	2,071.9	11.5%
10 Clark	5,546.3	5,800.8	6,447.5	6,966.7	8,288.0	9,168.3	9,947.4	8.5%
11 Clay	950.6	951.7	940.6	988.0	1,128.5	1,169.8	1,276.3	9.1%
12 Clinton	1,663.9	1,653.9	1,594.1	1,611.7	1,922.9	2,095.7	2,335.1	11.4%
13 Crawford	309.5	319.8	322.4	347.7	391.9	424.0	458.6	8.2%
14 Daviess	1,497.9	1,521.1	1,526.4	1,615.3	1,824.1	2,035.6	2,205.8	8.4%
15 Dearborn	2,359.6	2,486.8	2,639.5	2,644.0	2,917.4	2,906.0	3,060.2	5.3%
16 Decatur	1,752.9	1,789.2	1,815.1	1,897.6	2,150.5	2,246.2	2,546.5	13.4%
17 DeKalb	2,596.8	2,798.1	2,861.9	3,063.9	3,437.7	3,451.5	3,793.6	9.9%
18 Delaware	3,867.5	3,868.0	3,934.5	4,213.5	4,761.1	4,957.8	5,365.2	8.2%
19 Dubois	2,410.5	2,475.0	2,558.1	2,673.5	3,087.1	3,468.9	3,593.9	3.6%
20 Elkhart	10,268.8	10,855.7	11,696.6	12,456.4	14,107.1	15,290.4	16,604.9	8.6%
21 Fayette	700.0	712.8	716.5	750.4	862.9	926.5	1,086.3	17.3%
22 Floyd	3,630.8	3,760.7	3,846.5	3,985.1	4,524.1	4,617.6	4,914.1	6.4%
23 Fountain	868.2	887.5	863.3	921.1	1,080.9	1,218.6	1,377.5	13.0%
24 Franklin	1,081.3	1,096.9	1,105.5	1,161.5	1,357.0	1,469.0	1,662.5	13.2%
25 Fulton	1,028.6	1,061.6	1,058.9	1,114.5	1,268.6	1,382.1	1,509.3	9.2%
26 Gibson	2,583.0	2,602.6	2,626.0	2,700.5	2,919.8	3,024.3	3,425.2	13.3%
27 Grant	2,441.5	2,517.2	2,542.3	2,596.2	2,851.3	3,079.3	3,351.6	8.8%
28 Greene	1,007.6	1,027.5	1,021.7	1,019.9	1,152.3	1,199.3	1,291.0	7.6%
29 Hamilton	25,728.3	27,451.5	29,229.3	31,120.0	36,035.5	39,302.4	43,291.1	10.1%
30 Hancock	3,890.8	4,049.2	4,355.2	4,763.4	5,834.5	6,991.4	8,036.3	14.9%
31 Harrison	1,788.6	1,871.5	1,962.8	2,089.1	2,387.4	2,531.0	2,773.7	9.6%
32 Hendricks	10,667.2	11,332.8	12,103.0	13,456.5	15,642.1	16,833.3	18,891.9	12.2%
33 Henry	1,636.7	1,659.2	1,633.4	1,651.9	1,904.9	2,124.4	2,445.2	15.1%
34 Howard	3,829.1	4,001.9	4,187.2	4,321.6	4,837.1	4,836.5	5,350.1	10.6%
35 Huntington	1,615.4	1,650.4	1,724.2	1,826.2	2,095.6	2,196.3	2,430.1	10.6%
36 Jackson	2,088.2	2,141.7	2,161.0	2,195.5	2,482.3	2,575.0	2,754.5	7.0%
37 Jasper	2,603.6	2,654.9	2,656.2	2,719.2	2,919.9	3,212.5	3,534.4	10.0%
38 Jay	1,018.7	1,048.8	1,047.8	1,093.4	1,253.4	1,344.8	1,452.4	8.0%
39 Jefferson	1,386.0	1,396.9	1,400.6	1,446.7	1,566.0	1,653.1	1,743.1	5.4%
40 Jennings	958.4	992.2	1,006.1	1,039.9	1,152.2	1,239.5	1,331.7	7.4%
41 Johnson	7,642.8	8,024.1	8,627.6	9,482.3	11,403.5	12,166.1	13,438.6	10.5%
42 Knox	2,188.2	2,209.8	2,335.5	2,465.3	2,745.0	3,050.1	3,221.8	5.6%
43 Kosciusko	6,041.0	6,321.4	6,506.4	6,859.9	8,046.7	8,691.2	9,665.4	11.2%
44 LaGrange	2,418.0	2,544.2	2,606.5	2,757.0	3,174.8	3,483.5	3,801.5	9.1%
45 Lake	25,144.4	26,256.8	27,739.2	29,150.4	32,539.9	34,214.5	37,110.9	8.5%
46 LaPorte	5,626.4	5,978.1	6,104.8	6,196.0	6,802.0	6,939.1	7,455.4	7.4%
47 Lawrence	1,584.4	1,623.6	1,696.7	1,792.7	2,104.3	2,228.8	2,482.8	11.4%
48 Madison	4,028.5	4,350.0	4,534.9	4,811.7	5,421.2	5,640.4	6,320.1	12.1%
49 Marion	47,079.3	49,586.6	52,251.7	54,956.2	63,998.0	66,579.1	69,766.9	4.8%
50 Marshall	2,709.8	2,788.4	2,862.4	3,014.7	3,548.5	3,679.7	4,028.8	9.5%

Table 8: Total Net Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	406.3	372.1	430.5	455.8	545.8	552.6	605.1	9.5%
52	Miami	1,175.4	1,225.5	1,245.7	1,272.5	1,439.8	1,573.9	1,653.1	5.0%
53	Monroe	7,920.8	8,311.1	8,866.0	9,426.1	10,753.9	11,410.6	12,786.4	12.1%
54	Montgomery	2,296.3	2,372.6	2,381.5	2,432.3	2,743.6	2,892.3	3,066.3	6.0%
55	Morgan	3,314.4	3,701.4	3,939.3	4,155.0	5,213.4	5,560.4	5,898.6	6.1%
56	Newton	921.3	946.1	922.7	964.4	1,089.4	1,213.6	1,382.5	13.9%
57	Noble	2,386.6	2,467.9	2,634.7	2,911.4	3,284.7	3,310.3	3,559.0	7.5%
58	Ohio	231.9	244.7	252.1	266.9	317.3	325.4	372.8	14.6%
59	Orange	953.1	955.9	971.4	1,008.6	1,142.1	1,234.7	1,320.5	6.9%
60	Owen	755.2	788.3	849.0	890.1	1,059.8	1,138.1	1,261.2	10.8%
61	Parke	828.0	833.2	829.7	847.1	1,001.0	1,146.1	1,276.6	11.4%
62	Perry	669.9	692.2	713.4	737.3	841.3	858.5	939.1	9.4%
63	Pike	734.7	636.4	627.5	640.3	708.9	751.2	832.1	10.8%
64	Porter	10,501.9	10,828.4	11,496.0	12,190.5	13,641.0	14,329.0	15,696.2	9.5%
65	Posey	2,021.5	2,068.0	2,137.0	2,125.5	2,329.1	2,463.4	2,726.1	10.7%
66	Pulaski	930.1	955.2	913.5	939.5	1,028.2	1,165.5	1,319.8	13.2%
67	Putnam	1,685.0	1,678.8	1,654.1	1,699.4	1,886.2	1,981.3	2,362.7	19.3%
68	Randolph	1,193.8	1,205.9	1,150.9	1,207.3	1,364.9	1,469.0	1,601.7	9.0%
69	Ripley	1,345.4	1,343.7	1,418.2	1,428.8	1,560.7	1,551.3	1,644.6	6.0%
70	Rush	997.7	1,004.8	977.0	1,009.1	1,181.1	1,335.0	1,518.8	13.8%
71	St. Joseph	10,570.3	11,199.5	11,836.6	12,573.1	15,049.0	14,847.6	16,422.2	10.6%
72	Scott	815.1	848.1	855.1	873.8	966.5	1,009.1	1,059.0	4.9%
73	Shelby	2,533.1	2,620.6	2,728.2	2,780.2	3,085.2	3,329.8	3,587.2	7.7%
74	Spencer	1,702.0	1,761.6	1,724.7	1,941.6	2,245.1	2,148.0	2,028.8	-5.5%
75	Starke	982.5	1,005.7	1,030.3	1,108.1	1,321.4	1,467.0	1,683.7	14.8%
76	Steuben	3,157.5	3,355.3	3,525.8	3,822.3	4,373.4	4,659.3	5,262.4	12.9%
77	Sullivan	1,046.5	1,042.3	1,015.0	1,053.6	1,149.3	1,055.2	1,153.0	9.3%
78	Switzerland	448.2	448.1	438.3	462.9	511.7	526.3	539.7	2.6%
79	Tippecanoe	9,092.3	9,523.3	10,242.3	10,969.0	12,210.5	13,648.5	14,867.7	8.9%
80	Tipton	1,014.2	1,050.8	1,060.0	1,095.8	1,227.1	1,315.5	1,422.2	8.1%
81	Union	353.4	361.8	354.1	364.5	399.2	422.4	473.2	12.0%
82	Vanderburgh	7,777.9	7,831.6	7,971.4	8,093.2	9,184.5	9,592.9	10,256.8	6.9%
83	Vermillion	816.5	811.4	830.7	893.8	960.2	1,024.4	1,143.1	11.6%
84	Vigo	4,368.0	4,313.5	4,403.1	4,343.9	4,643.4	4,799.6	5,045.0	5.1%
85	Wabash	1,397.1	1,413.6	1,434.7	1,519.5	1,719.0	1,861.8	2,004.1	7.6%
86	Warren	644.3	648.0	606.7	624.0	739.1	811.8	899.3	10.8%
87	Warrick	3,294.9	3,462.2	3,602.0	3,933.1	4,773.6	5,152.9	5,441.5	5.6%
88	Washington	1,019.3	1,041.7	1,026.2	1,074.0	1,243.3	1,327.8	1,442.6	8.6%
89	Wayne	2,575.6	2,593.6	2,613.6	2,656.7	2,916.3	2,990.0	3,244.5	8.5%
90	Wells	1,585.2	1,653.3	1,760.4	1,856.2	2,080.1	2,293.7	2,577.4	12.4%
91	White	2,086.5	2,172.4	2,185.7	2,330.1	2,612.2	2,952.8	3,267.4	10.7%
92	Whitley	1,882.7	1,965.4	2,006.8	2,183.7	2,579.1	2,622.2	2,939.4	12.1%
<b>Totals</b>		<b>343,083.8</b>	<b>358,099.0</b>	<b>374,715.8</b>	<b>395,931.0</b>	<b>453,768.7</b>	<b>482,837.7</b>	<b>526,724.6</b>	<b>9.1%</b>
		Median							9.8%
		Maximum: Putnam							19.3%
		Minimum: Spencer							-5.5%

Table 9: Real Property Net Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	1,315.3	1,337.3	1,334.0	1,385.0	1,569.2	1,654.3	1,810.3	9.4%
2 Allen	14,114.6	15,109.9	16,248.9	17,564.7	20,567.8	22,545.2	24,964.6	10.7%
3 Bartholomew	3,961.9	4,086.1	4,239.4	4,548.8	5,099.0	5,387.6	5,975.6	10.9%
4 Benton	667.9	672.9	635.6	668.7	793.2	922.6	1,058.1	14.7%
5 Blackford	355.4	357.8	349.9	356.9	424.7	498.5	589.2	18.2%
6 Boone	5,503.8	5,913.7	6,373.4	6,880.4	8,331.3	9,249.7	10,626.4	14.9%
7 Brown	1,269.8	1,316.9	1,394.0	1,523.8	1,754.4	1,850.9	2,079.8	12.4%
8 Carroll	1,076.7	1,081.8	1,052.2	1,108.3	1,284.3	1,449.0	1,689.4	16.6%
9 Cass	1,139.5	1,139.0	1,115.8	1,166.6	1,352.8	1,521.6	1,706.0	12.1%
10 Clark	4,847.1	5,125.4	5,731.0	6,230.1	7,422.7	8,076.7	9,081.9	12.4%
11 Clay	811.2	806.9	789.3	827.8	960.2	994.9	1,093.3	9.9%
12 Clinton	1,315.3	1,295.9	1,242.1	1,278.6	1,571.8	1,714.9	1,884.2	9.9%
13 Crawford	259.3	262.9	261.4	279.6	329.8	358.3	393.5	9.8%
14 Daviess	1,230.3	1,246.6	1,245.7	1,323.9	1,523.4	1,699.8	1,841.3	8.3%
15 Dearborn	2,023.6	2,092.0	2,227.2	2,213.5	2,481.7	2,452.6	2,608.0	6.3%
16 Decatur	1,380.6	1,410.7	1,419.9	1,508.1	1,760.1	1,893.9	2,133.7	12.7%
17 DeKalb	1,849.9	2,021.7	2,050.9	2,199.3	2,529.2	2,696.4	3,018.3	11.9%
18 Delaware	3,338.7	3,324.5	3,352.5	3,596.8	4,113.6	4,230.9	4,557.7	7.7%
19 Dubois	2,027.9	2,078.0	2,147.1	2,248.2	2,659.1	2,939.3	3,129.5	6.5%
20 Elkhart	8,815.3	9,326.5	10,077.6	10,745.7	12,286.9	13,328.4	14,501.1	8.8%
21 Fayette	609.1	618.0	618.9	651.8	762.5	823.7	979.3	18.9%
22 Floyd	3,286.4	3,425.8	3,524.1	3,659.6	4,191.0	4,252.6	4,527.2	6.5%
23 Fountain	741.4	746.6	718.8	771.6	931.2	1,060.9	1,190.7	12.2%
24 Franklin	972.4	981.3	990.5	1,045.8	1,247.5	1,349.2	1,532.5	13.6%
25 Fulton	877.8	906.9	902.0	951.6	1,111.1	1,210.6	1,325.3	9.5%
26 Gibson	1,457.9	1,483.8	1,463.4	1,522.1	1,783.6	1,863.1	2,054.6	10.3%
27 Grant	1,949.1	1,993.8	1,997.4	2,045.5	2,304.9	2,494.9	2,721.9	9.1%
28 Greene	840.0	852.9	847.0	845.8	973.7	1,004.9	1,077.8	7.2%
29 Hamilton	24,192.6	25,871.6	27,596.7	29,434.6	34,337.9	37,520.5	41,432.8	10.4%
30 Hancock	3,499.3	3,623.1	3,905.5	4,231.4	5,231.7	6,361.4	7,345.6	15.5%
31 Harrison	1,595.0	1,667.6	1,739.1	1,880.4	2,192.2	2,333.1	2,545.7	9.1%
32 Hendricks	9,647.7	10,237.9	10,945.7	12,299.9	14,458.2	15,600.3	17,474.1	12.0%
33 Henry	1,385.8	1,397.1	1,376.8	1,396.1	1,637.2	1,827.5	2,065.2	13.0%
34 Howard	2,767.8	2,911.1	3,005.7	3,182.7	3,677.7	3,718.0	4,262.3	14.6%
35 Huntington	1,310.3	1,320.9	1,364.8	1,451.7	1,685.1	1,812.9	2,022.8	11.6%
36 Jackson	1,617.7	1,627.3	1,603.3	1,654.5	1,910.6	1,992.4	2,152.6	8.0%
37 Jasper	2,024.1	1,976.4	1,967.8	2,028.4	2,307.0	2,554.1	2,874.3	12.5%
38 Jay	770.8	783.9	768.6	796.6	927.4	987.3	1,070.3	8.4%
39 Jefferson	1,034.4	1,046.6	1,039.9	1,074.4	1,189.5	1,263.2	1,341.3	6.2%
40 Jennings	787.6	810.1	814.8	838.1	953.7	1,029.3	1,105.6	7.4%
41 Johnson	6,899.2	7,239.8	7,795.9	8,582.2	10,431.2	11,139.4	12,348.5	10.9%
42 Knox	1,456.2	1,458.2	1,427.8	1,492.3	1,721.1	1,953.6	2,081.4	6.5%
43 Kosciusko	5,260.7	5,488.0	5,618.3	5,970.9	7,124.0	7,694.9	8,622.6	12.1%
44 LaGrange	2,185.0	2,302.2	2,354.8	2,500.0	2,908.9	3,196.1	3,490.5	9.2%
45 Lake	20,643.5	21,658.1	22,998.8	24,385.2	27,815.7	29,432.1	32,121.6	9.1%
46 LaPorte	4,861.2	5,156.2	5,231.0	5,296.6	5,894.9	5,966.3	6,446.1	8.0%
47 Lawrence	1,295.5	1,330.5	1,388.0	1,481.4	1,769.9	1,862.0	2,125.8	14.2%
48 Madison	3,373.9	3,630.1	3,742.4	3,991.2	4,519.6	4,685.1	5,392.9	15.1%
49 Marion	40,125.4	42,555.9	45,021.1	47,689.9	56,472.3	58,677.8	61,461.1	4.7%
50 Marshall	2,347.5	2,410.6	2,458.3	2,609.6	3,119.5	3,241.3	3,567.8	10.1%

Table 9: Real Property Net Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	329.8	295.0	340.1	360.0	434.6	449.5	497.7	10.7%
52	Miami	985.7	1,028.8	1,038.5	1,057.5	1,220.8	1,336.2	1,426.5	6.8%
53	Monroe	7,271.6	7,645.0	8,176.2	8,708.5	10,019.9	10,617.8	11,948.8	12.5%
54	Montgomery	1,716.4	1,783.3	1,761.1	1,808.4	2,137.4	2,360.9	2,496.0	5.7%
55	Morgan	2,956.6	3,162.4	3,404.0	3,629.2	4,683.4	5,060.6	5,367.2	6.1%
56	Newton	777.8	797.4	770.6	811.5	941.7	1,058.6	1,218.8	15.1%
57	Noble	1,927.6	1,993.4	2,115.3	2,392.5	2,762.0	2,794.1	3,030.6	8.5%
58	Ohio	212.7	224.3	231.1	245.8	298.3	306.8	350.5	14.3%
59	Orange	807.7	809.4	823.0	854.5	988.5	1,065.5	1,154.6	8.4%
60	Owen	666.4	693.7	757.7	799.6	972.0	1,051.8	1,170.2	11.3%
61	Parke	719.7	722.7	712.0	726.8	874.8	1,012.7	1,136.2	12.2%
62	Perry	507.6	520.8	523.8	543.7	647.5	659.8	723.6	9.7%
63	Pike	450.2	451.0	439.3	466.1	533.2	557.1	630.3	13.1%
64	Porter	9,056.3	9,412.9	9,991.8	10,649.5	12,166.0	12,861.5	14,206.7	10.5%
65	Posey	1,165.7	1,179.1	1,171.6	1,194.8	1,405.8	1,515.2	1,755.3	15.8%
66	Pulaski	767.9	776.0	738.0	766.3	854.4	985.4	1,125.2	14.2%
67	Putnam	1,368.0	1,355.3	1,309.3	1,337.1	1,536.2	1,622.0	1,960.2	20.8%
68	Randolph	982.0	980.3	932.6	965.6	1,111.6	1,192.1	1,283.4	7.7%
69	Ripley	1,155.5	1,158.2	1,238.9	1,252.4	1,332.9	1,350.2	1,438.6	6.6%
70	Rush	873.7	878.8	846.0	873.6	1,041.8	1,179.2	1,342.1	13.8%
71	St. Joseph	9,103.6	9,651.4	10,214.5	10,826.5	13,255.0	13,059.2	14,486.0	10.9%
72	Scott	657.8	685.8	701.1	713.5	807.3	836.4	876.4	4.8%
73	Shelby	1,992.0	2,080.3	2,134.7	2,195.4	2,495.5	2,713.3	2,925.6	7.8%
74	Spencer	966.0	973.9	938.8	969.0	1,109.4	1,228.2	1,365.9	11.2%
75	Starke	876.2	897.4	920.1	989.7	1,200.5	1,341.6	1,553.5	15.8%
76	Steuben	2,898.2	3,079.9	3,245.3	3,523.6	4,052.3	4,330.0	4,819.2	11.3%
77	Sullivan	633.5	628.8	595.0	616.0	701.7	745.4	817.5	9.7%
78	Switzerland	398.8	393.2	371.3	384.1	424.4	427.1	433.2	1.4%
79	Tippecanoe	7,631.9	8,066.3	8,648.0	9,331.1	10,391.8	11,697.2	12,782.9	9.3%
80	Tipton	789.1	800.8	779.2	810.5	930.6	1,020.7	1,133.5	11.1%
81	Union	306.1	309.4	299.4	308.6	343.8	371.3	413.9	11.5%
82	Vanderburgh	6,546.0	6,592.2	6,708.2	6,795.0	7,933.6	8,266.7	8,812.1	6.6%
83	Vermillion	490.3	494.6	494.9	517.7	587.7	635.7	733.7	15.4%
84	Vigo	3,454.6	3,406.0	3,476.0	3,433.6	3,750.6	3,918.3	4,128.3	5.4%
85	Wabash	1,123.0	1,140.3	1,151.7	1,203.8	1,398.5	1,524.9	1,640.9	7.6%
86	Warren	564.2	569.5	528.3	541.2	633.6	704.6	779.9	10.7%
87	Warrick	2,718.3	2,879.8	2,994.4	3,312.6	4,208.5	4,524.5	4,813.8	6.4%
88	Washington	890.4	914.8	891.4	936.5	1,096.8	1,167.9	1,274.7	9.1%
89	Wayne	2,111.4	2,106.7	2,089.7	2,108.9	2,340.2	2,372.8	2,633.9	11.0%
90	Wells	1,295.9	1,348.3	1,372.2	1,464.0	1,692.2	1,890.7	2,153.5	13.9%
91	White	1,582.9	1,618.3	1,585.2	1,691.2	1,959.2	2,232.0	2,518.0	12.8%
92	Whitley	1,451.2	1,518.3	1,577.6	1,746.3	2,114.5	2,224.4	2,488.4	11.9%
<b>Totals</b>		<b>290,300.1</b>	<b>303,542.6</b>	<b>317,553.3</b>	<b>337,278.5</b>	<b>393,796.0</b>	<b>420,644.0</b>	<b>461,349.2</b>	<b>9.7%</b>
		Median							10.7%
		Maximum: Putnam							20.8%
		Minimum: Switzerland							1.4%

Table 10: Personal Property Net Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	239.4	235.8	246.5	258.6	272.5	290.8	329.9	13.4%
2 Allen	2,266.5	2,272.5	2,360.8	2,435.3	2,384.8	2,658.8	2,835.3	6.6%
3 Bartholomew	993.3	1,070.9	1,104.6	1,098.0	1,095.0	1,098.0	1,194.4	8.8%
4 Benton	499.9	542.2	570.3	572.1	412.1	398.0	417.9	5.0%
5 Blackford	107.0	109.2	116.0	118.3	122.9	138.0	141.7	2.7%
6 Boone	395.4	443.1	490.9	531.7	587.0	677.7	788.2	16.3%
7 Brown	38.9	39.6	39.8	40.5	40.8	42.8	58.9	37.4%
8 Carroll	166.9	185.3	216.2	231.3	233.1	238.2	254.8	7.0%
9 Cass	255.7	255.8	253.9	264.8	283.2	332.3	361.1	8.7%
10 Clark	685.9	661.6	702.3	721.8	846.4	1,069.6	843.1	-21.2%
11 Clay	136.3	142.2	148.7	157.7	166.1	172.1	180.2	4.7%
12 Clinton	347.5	356.5	350.5	331.3	348.8	378.2	448.1	18.5%
13 Crawford	49.4	56.0	60.0	67.2	61.1	64.8	64.3	-0.9%
14 Daviess	258.1	267.3	273.5	283.6	290.9	325.7	355.9	9.3%
15 Dearborn	334.2	392.8	410.3	428.3	433.3	451.2	448.7	-0.5%
16 Decatur	371.0	377.2	394.0	388.6	388.8	351.2	412.0	17.3%
17 DeKalb	738.6	765.9	799.8	852.7	894.9	741.1	761.0	2.7%
18 Delaware	518.3	532.3	568.6	601.2	627.6	699.4	776.0	10.9%
19 Dubois	379.8	394.3	408.1	422.3	424.9	526.5	461.4	-12.4%
20 Elkhart	1,347.8	1,406.9	1,482.3	1,554.6	1,646.5	1,770.6	1,903.4	7.5%
21 Fayette	89.5	93.5	93.9	94.5	96.3	98.4	102.5	4.2%
22 Floyd	342.3	332.8	320.2	323.2	330.7	362.6	384.5	6.0%
23 Fountain	123.7	137.4	140.4	145.2	145.2	153.3	182.4	19.0%
24 Franklin	107.7	114.2	113.7	114.3	108.2	118.4	128.8	8.8%
25 Fulton	147.7	150.9	151.8	158.2	152.6	166.1	178.1	7.2%
26 Gibson	1,093.3	1,098.4	1,137.0	1,156.2	1,110.5	1,131.4	1,344.1	18.8%
27 Grant	486.4	515.3	535.3	539.0	533.3	567.3	606.4	6.9%
28 Greene	156.6	164.8	162.7	161.5	164.2	179.6	197.7	10.1%
29 Hamilton	1,526.1	1,569.7	1,621.8	1,673.4	1,682.7	1,765.6	1,841.2	4.3%
30 Hancock	390.4	424.8	448.0	528.3	598.6	626.2	687.7	9.8%
31 Harrison	187.6	197.4	216.7	202.0	189.8	192.5	222.1	15.4%
32 Hendricks	1,014.4	1,086.0	1,147.7	1,146.4	1,168.2	1,215.5	1,401.2	15.3%
33 Henry	250.1	261.2	255.7	254.4	266.3	295.0	377.7	28.0%
34 Howard	1,054.7	1,083.4	1,166.7	1,120.5	1,141.5	1,100.9	1,067.3	-3.0%
35 Huntington	302.1	326.5	356.2	371.3	406.4	378.8	401.4	6.0%
36 Jackson	464.6	508.3	551.4	534.7	564.7	575.0	593.3	3.2%
37 Jasper	577.2	676.2	686.0	687.6	607.5	651.9	653.4	0.2%
38 Jay	246.2	262.8	277.0	294.2	323.2	354.5	378.2	6.7%
39 Jefferson	344.9	343.0	353.5	364.7	369.3	382.8	394.0	2.9%
40 Jennings	167.9	179.4	188.4	198.8	195.4	206.9	222.4	7.5%
41 Johnson	724.6	752.4	798.9	867.2	938.4	992.3	1,054.6	6.3%
42 Knox	721.3	744.6	902.1	965.3	1,011.7	1,086.8	1,132.5	4.2%
43 Kosciusko	758.8	798.1	851.7	846.6	877.3	948.0	991.6	4.6%
44 LaGrange	227.3	236.4	245.4	250.6	259.1	280.4	303.9	8.4%
45 Lake	4,479.1	4,576.0	4,715.5	4,738.0	4,695.8	4,752.2	4,956.9	4.3%
46 LaPorte	751.4	807.8	859.6	876.2	884.7	950.7	983.2	3.4%
47 Lawrence	278.1	282.3	297.8	299.5	322.4	353.7	343.8	-2.8%
48 Madison	640.4	701.9	767.2	783.2	875.2	928.5	898.1	-3.3%
49 Marion	6,912.6	6,955.2	7,144.8	7,174.4	7,427.3	7,791.7	8,183.2	5.0%
50 Marshall	356.2	371.7	393.5	394.5	411.3	425.8	447.7	5.1%

Table 10: Personal Property Net Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	73.8	75.1	87.4	92.5	107.7	99.3	103.2	3.9%
52	Miami	182.5	185.9	192.9	199.1	203.2	221.4	209.4	-5.5%
53	Monroe	636.6	647.4	667.5	690.7	705.1	763.4	806.1	5.6%
54	Montgomery	576.1	585.5	616.5	619.7	602.1	526.7	565.6	7.4%
55	Morgan	348.6	528.9	523.2	508.1	510.2	478.9	510.7	6.6%
56	Newton	141.6	146.5	149.8	150.2	143.6	151.0	159.7	5.7%
57	Noble	449.0	464.5	508.8	505.5	509.3	502.9	514.8	2.4%
58	Ohio	18.2	19.3	20.0	20.0	18.0	17.5	20.9	19.6%
59	Orange	140.3	141.4	143.3	148.4	148.1	163.5	160.3	-2.0%
60	Owen	86.7	92.3	88.9	88.0	85.5	84.0	88.7	5.6%
61	Parke	103.3	105.7	112.7	115.3	121.0	126.3	133.3	5.5%
62	Perry	161.5	170.6	188.8	192.9	193.1	198.0	214.8	8.5%
63	Pike	276.6	179.3	180.8	167.1	165.9	183.3	192.0	4.8%
64	Porter	1,423.9	1,393.3	1,482.0	1,515.3	1,447.1	1,438.1	1,458.3	1.4%
65	Posey	835.0	872.6	943.6	913.0	889.1	902.6	937.6	3.9%
66	Pulaski	161.5	178.6	174.8	172.6	173.2	179.4	193.8	8.0%
67	Putnam	314.4	321.1	342.2	359.5	347.3	356.6	399.0	11.9%
68	Randolph	209.7	223.5	216.2	239.4	251.1	274.2	315.6	15.1%
69	Ripley	186.8	182.5	175.9	172.6	223.7	197.1	201.6	2.3%
70	Rush	123.2	125.0	130.1	134.4	137.6	154.1	175.1	13.6%
71	St. Joseph	1,457.2	1,528.7	1,602.0	1,723.7	1,770.0	1,759.3	1,905.9	8.3%
72	Scott	152.9	157.8	149.4	155.6	154.1	167.0	175.9	5.3%
73	Shelby	537.7	536.9	589.0	579.5	583.6	609.5	654.5	7.4%
74	Spencer	731.9	785.1	783.3	969.8	1,131.6	915.9	658.7	-28.1%
75	Starke	103.0	104.3	106.2	113.9	116.5	120.8	125.3	3.7%
76	Steuben	247.9	258.5	263.5	279.5	300.7	308.2	414.9	34.6%
77	Sullivan	406.1	407.9	414.4	432.5	440.5	302.7	330.0	9.0%
78	Switzerland	48.4	54.0	66.1	77.9	86.5	98.2	105.6	7.5%
79	Tippecanoe	1,441.4	1,437.7	1,573.3	1,616.9	1,796.5	1,929.3	2,062.7	6.9%
80	Tipton	223.5	248.6	279.2	283.4	294.6	293.0	286.8	-2.1%
81	Union	47.0	52.1	54.4	55.7	55.1	50.7	59.0	16.3%
82	Vanderburgh	1,217.1	1,224.1	1,246.4	1,282.0	1,221.7	1,290.9	1,405.8	8.9%
83	Vermillion	324.4	315.1	334.0	374.1	370.6	386.9	407.2	5.2%
84	Vigo	902.2	898.1	915.3	901.1	880.1	868.8	905.6	4.2%
85	Wabash	270.8	269.8	279.5	311.8	315.9	331.6	357.2	7.7%
86	Warren	79.9	78.3	78.2	82.7	105.4	107.1	119.3	11.4%
87	Warrick	570.8	575.2	599.6	608.8	554.8	617.5	614.9	-0.4%
88	Washington	126.1	124.2	131.9	134.2	143.1	156.8	164.6	4.9%
89	Wayne	459.6	482.2	519.0	542.5	570.7	611.2	603.9	-1.2%
90	Wells	282.5	299.1	381.8	385.2	381.0	395.7	416.0	5.1%
91	White	495.4	546.0	591.3	629.7	643.3	710.8	738.3	3.9%
92	Whitley	427.3	443.0	425.2	433.6	460.1	392.4	445.5	13.5%
<b>Totals</b>		<b>52,055.6</b>	<b>53,725.5</b>	<b>56,226.1</b>	<b>57,602.1</b>	<b>58,777.2</b>	<b>60,901.0</b>	<b>64,014.1</b>	<b>5.1%</b>
		Median							6.0%
		Maximum: Brown							37.4%
		Minimum: Spencer							-28.1%

Table 11: Annually Assessed Mobile Home Net Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.6	0.6	0.6	0.6	0.6	0.5	0.5	1.1%
2 Allen	27.8	29.7	36.1	48.5	77.6	83.9	87.6	4.4%
3 Bartholomew	7.0	12.6	14.3	17.8	18.6	19.8	22.7	14.6%
4 Benton	0.2	0.2	0.2	0.2	0.2	0.2	0.4	94.2%
5 Blackford	0.5	1.0	1.3	1.3	1.3	1.5	1.1	-26.1%
6 Boone	4.3	4.4	4.9	5.8	6.2	7.2	8.2	14.3%
7 Brown	0.2	0.2	0.2	0.2	0.2	0.2	0.2	2.5%
8 Carroll	1.6	1.6	1.6	1.6	2.0	1.7	1.8	11.5%
9 Cass	1.9	2.1	2.6	3.7	4.4	4.9	4.9	0.5%
10 Clark	13.3	13.8	14.2	14.8	18.9	21.9	22.4	2.3%
11 Clay	2.2	2.1	2.0	2.0	1.9	1.9	1.8	-5.5%
12 Clinton	1.1	1.5	1.5	1.8	2.4	2.6	2.8	8.5%
13 Crawford	0.8	0.9	1.0	0.9	1.0	0.8	0.9	4.0%
14 Daviess	1.9	1.8	1.9	2.4	2.5	2.9	2.9	-1.0%
15 Dearborn	1.7	2.0	2.1	2.2	2.4	2.3	3.5	52.6%
16 Decatur	1.2	1.3	1.2	0.9	1.6	1.1	0.8	-23.3%
17 DeKalb	8.3	10.5	11.2	12.0	13.5	14.0	14.4	2.5%
18 Delaware	10.4	11.1	13.2	15.4	19.5	26.6	30.9	16.1%
19 Dubois	2.6	2.6	2.6	2.9	2.8	2.8	2.8	-0.2%
20 Elkhart	105.6	122.2	136.7	156.0	173.7	191.4	200.4	4.7%
21 Fayette	1.4	1.4	3.7	4.1	4.1	4.3	4.5	4.4%
22 Floyd	2.1	2.1	2.2	2.3	2.4	2.4	2.4	1.1%
23 Fountain	3.1	3.5	4.1	4.3	4.6	4.4	4.4	-1.0%
24 Franklin	1.1	1.4	1.3	1.4	1.3	1.3	1.2	-7.1%
25 Fulton	3.1	3.9	5.1	4.7	4.9	5.4	5.9	9.0%
26 Gibson	3.4	3.4	3.5	3.6	3.6	3.8	4.0	4.5%
27 Grant	6.0	8.0	9.5	11.6	13.1	17.1	23.3	36.4%
28 Greene	8.4	9.1	9.5	10.4	11.1	11.8	13.0	10.9%
29 Hamilton	9.6	10.1	10.8	12.0	15.0	16.3	17.1	5.1%
30 Hancock	1.1	1.4	1.7	3.6	4.2	3.8	3.1	-18.8%
31 Harrison	4.7	4.8	5.1	5.1	5.4	5.4	6.0	11.3%
32 Hendricks	5.1	8.9	9.6	10.2	15.7	17.5	16.6	-5.3%
33 Henry	0.9	0.8	1.0	1.4	1.4	1.9	2.3	20.9%
34 Howard	6.7	7.3	14.8	18.4	17.9	17.7	20.5	16.2%
35 Huntington	3.0	3.0	3.2	3.2	4.0	4.6	5.8	25.5%
36 Jackson	5.9	6.0	6.3	6.4	7.0	7.7	8.6	12.3%
37 Jasper	2.3	2.3	2.4	3.2	5.4	6.5	6.7	3.8%
38 Jay	1.7	2.0	2.2	2.6	2.8	3.0	3.9	30.7%
39 Jefferson	6.6	7.3	7.2	7.6	7.1	7.2	7.8	8.7%
40 Jennings	2.9	2.8	2.9	3.1	3.1	3.3	3.7	10.9%
41 Johnson	19.0	31.9	32.8	32.9	33.8	34.4	35.5	3.4%
42 Knox	1.8	1.8	-	2.1	2.0	2.0	2.5	26.6%
43 Kosciusko	21.5	35.3	36.3	42.5	45.4	48.3	51.2	6.2%
44 LaGrange	5.8	5.7	6.3	6.4	6.9	7.0	7.1	2.3%
45 Lake	21.8	22.7	24.9	27.2	28.3	30.2	32.4	7.3%
46 LaPorte	13.8	14.1	14.3	23.2	22.4	22.1	26.2	18.8%
47 Lawrence	10.7	10.7	11.0	11.9	12.0	13.1	13.3	1.2%
48 Madison	14.1	18.0	25.3	37.3	26.4	26.9	29.1	8.4%
49 Marion	41.3	75.6	85.7	92.0	98.4	109.6	122.6	11.9%
50 Marshall	6.1	6.1	10.5	10.7	17.6	12.5	13.2	5.5%

Table 11: Annually Assessed Mobile Home Net Assessed Value (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	2.7	2.0	3.0	3.3	3.5	3.7	4.1	11.1%
52	Miami	7.3	10.8	14.2	15.9	15.9	16.2	17.3	6.5%
53	Monroe	12.6	18.7	22.3	26.8	28.9	29.4	31.4	6.9%
54	Montgomery	3.8	3.8	4.0	4.1	4.1	4.7	4.8	2.2%
55	Morgan	9.2	10.1	12.1	17.7	19.8	20.8	20.6	-1.1%
56	Newton	1.8	2.2	2.3	2.7	4.1	4.0	4.0	1.3%
57	Noble	10.0	10.0	10.6	13.4	13.4	13.4	13.6	2.1%
58	Ohio	0.9	1.1	1.0	1.0	1.0	1.1	1.3	19.4%
59	Orange	5.1	5.1	5.1	5.7	5.5	5.7	5.6	-0.6%
60	Owen	2.1	2.2	2.4	2.4	2.4	2.3	2.4	5.0%
61	Parke	5.0	4.9	5.0	5.0	5.2	7.1	7.1	-0.8%
62	Perry	0.8	0.8	0.8	0.7	0.7	0.7	0.7	2.0%
63	Pike	1.8	1.9	2.0	2.9	2.9	3.4	3.4	0.3%
64	Porter	21.8	22.1	22.3	25.6	27.9	29.3	31.3	6.7%
65	Posey	1.1	1.2	1.5	1.5	1.5	1.8	2.0	14.5%
66	Pulaski	0.7	0.7	0.6	0.6	0.5	0.6	0.8	33.5%
67	Putnam	2.5	2.4	2.6	2.8	2.6	2.6	3.5	34.0%
68	Randolph	2.2	2.1	2.0	2.4	2.2	2.7	2.7	0.9%
69	Ripley	3.1	3.0	3.4	3.7	4.1	4.0	4.4	9.7%
70	Rush	0.9	0.9	0.9	1.0	1.7	1.6	1.6	1.8%
71	St. Joseph	9.6	19.4	20.1	22.8	24.0	29.0	30.4	4.7%
72	Scott	4.5	4.5	4.6	4.7	5.1	5.7	6.7	17.9%
73	Shelby	3.5	3.5	4.4	5.3	6.1	7.0	7.1	0.9%
74	Spencer	0.7	0.6	0.6	0.6	0.6	0.8	1.1	36.8%
75	Starke	3.3	3.9	4.0	4.5	4.5	4.5	4.9	8.9%
76	Steuben	11.4	16.9	16.9	19.3	20.4	21.1	28.3	34.1%
77	Sullivan	0.6	0.7	0.9	1.2	1.1	1.0	1.0	0.3%
78	Switzerland	0.9	0.9	0.9	0.8	0.9	0.9	0.9	1.3%
79	Tippecanoe	19.0	19.4	21.0	21.1	22.1	21.9	22.1	0.5%
80	Tipton	1.6	1.4	1.7	1.9	1.9	1.7	1.9	9.3%
81	Union	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-27.0%
82	Vanderburgh	13.3	14.0	15.1	15.0	27.5	32.9	36.7	11.7%
83	Vermillion	1.7	1.8	1.8	1.9	1.9	1.8	2.3	23.3%
84	Vigo	4.0	4.5	4.7	4.8	5.7	5.5	5.3	-3.9%
85	Wabash	3.4	3.5	3.6	3.9	4.5	5.4	6.1	12.6%
86	Warren	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-10.0%
87	Warrick	5.4	6.9	7.5	11.3	9.6	10.0	11.8	17.8%
88	Washington	2.8	2.7	2.9	3.3	3.4	3.1	3.3	8.1%
89	Wayne	4.6	4.6	5.0	5.3	5.5	5.9	6.7	14.6%
90	Wells	6.9	6.0	6.3	7.0	6.9	7.4	7.9	7.3%
91	White	8.1	8.1	9.2	9.2	9.6	10.0	11.2	11.9%
92	Whitley	4.2	4.1	4.0	3.9	4.5	5.4	5.5	2.2%
<b>Totals</b>		<b>633.6</b>	<b>767.6</b>	<b>856.5</b>	<b>983.7</b>	<b>1,092.8</b>	<b>1,176.0</b>	<b>1,269.5</b>	<b>7.9%</b>
		Median							5.8%
		Maximum: Benton							94.2%
		Minimum: Union							-27.0%

Table 12: Oil & Gas Net Assessed Value (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	-	-	-	-	-	-	-	
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	0.9	0.5	0.6	0.5	0.3	0.9	1.1	25.1%
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	7.6	5.4	5.2	5.3	7.3	7.3	5.7	-21.6%
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	0.1	0.0	0.2	0.1	0.4	0.8	0.6	-30.5%
19 Dubois	0.2	0.1	0.2	0.2	0.3	0.3	0.2	-25.1%
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	28.3	17.0	22.1	18.6	22.1	25.9	22.5	-13.3%
27 Grant	-	-	-	-	-	-	-	
28 Greene	2.7	0.7	2.6	2.2	3.3	3.0	2.5	-17.3%
29 Hamilton	-	-	-	-	-	-	-	
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	1.3	1.7	1.9	1.5	-	-	-	0.0%
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	-	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	8.8	5.2	5.6	5.6	10.3	7.7	5.4	-30.2%
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	-	-	-	-	-	-	-	

Table 12: Oil & Gas Net Assessed Value (in Millions)

<b>County</b>		<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>Pay 2024</b>	<b>Pay 2025</b>	<b>% Change 2024-2025</b>
51	Martin	0.0	0.0	0.0	-	0.0	0.0	0.0	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	6.1	4.2	5.4	4.2	7.0	7.3	6.3	-13.4%
64	Porter	-	-	-	-	-	-	-	
65	Posey	19.7	15.0	20.3	16.2	32.7	43.9	31.1	-29.1%
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	3.5	1.9	1.9	2.2	3.6	3.1	3.0	-1.0%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	6.2	4.9	4.6	4.0	6.0	6.1	4.5	-26.1%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	-	-	0.1	-	-100.0%
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	1.6	1.3	1.7	1.1	1.7	2.4	2.1	-10.8%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	7.2	4.9	7.1	4.5	7.0	7.0	5.9	-16.3%
85	Wabash	-	-	-	-	-	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	0.4	0.3	0.5	0.5	0.7	0.9	0.9	2.6%
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	-	
92	Whitley	-	-	-	-	-	-	-	
<b>Totals</b>		<b>94.5</b>	<b>63.2</b>	<b>80.0</b>	<b>66.7</b>	<b>102.7</b>	<b>116.7</b>	<b>91.9</b>	<b>-21.3%</b>
		Median							-16.8%
		Maximum: Clay							25.1%
		Minimum: Tippecanoe							-100.0%

## Table 13 to Table 15 Total Exemptions, Deductions & Abatements

Table 13 summarizes all exemptions, deductions, and abatements – for all property types combined – by county over a seven-year period from Pay 2019 to Pay 2025. Total exemptions – again, for all property types combined - can be found in Table 14, while similar data for total deductions and abatements can be found in Table 15. These tables show the percentage increase/decrease from Pay 2024 to Pay 2025 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2024 to Pay 2025 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Exemptions, Deductions, &amp; Abatements - All Property Types - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	2,847.5		2,950.4	
<b>Median:</b>	1,140.4		1,185.4	
<b>Lowest:</b>	184.6	<b>Union</b>	191.7	<b>Union</b>
<b>Highest:</b>	32,870.6	<b>Marion</b>	33,335.1	<b>Marion</b>

<b>Total Exemptions - All Property Types - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	303.1		312.5	
<b>Median:</b>	87.5		89.4	
<b>Lowest:</b>	9.1	<b>Warren</b>	9.2	<b>Warren</b>
<b>Highest:</b>	5,776.6	<b>Marion</b>	5,812.3	<b>Marion</b>

**Total Deductions & Abatements - All Property Types - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	<b>2,544.3</b>		<b>2,638.0</b>	
<b>Median:</b>	<b>1,087.6</b>		<b>1,107.7</b>	
<b>Lowest:</b>	<b>172.7</b>	<b>Union</b>	<b>177.6</b>	<b>Union</b>
<b>Highest:</b>	<b>27,094.0</b>	<b>Marion</b>	<b>27,522.8</b>	<b>Marion</b>

Table 13: Total Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	898.9	940.6	966.9	982.2	1,024.5	1,121.3	1,171.8	4.5%
2 Allen	10,778.5	11,457.6	12,173.0	12,920.4	14,163.8	16,373.8	16,788.7	2.5%
3 Bartholomew	2,378.4	2,435.0	2,510.3	2,663.5	2,893.9	3,262.8	3,376.1	3.5%
4 Benton	342.4	370.2	365.4	462.7	460.7	477.3	480.9	0.8%
5 Blackford	265.5	270.7	278.3	281.6	311.6	350.4	373.1	6.5%
6 Boone	3,085.1	3,453.8	3,737.5	4,209.4	4,673.2	5,526.8	5,826.4	5.4%
7 Brown	511.5	531.7	561.5	608.6	665.8	757.4	811.8	7.2%
8 Carroll	488.5	509.8	530.1	547.5	594.3	673.3	727.9	8.1%
9 Cass	675.9	694.9	729.6	759.5	815.8	913.5	971.0	6.3%
10 Clark	3,478.2	3,722.5	3,904.4	4,217.1	4,752.9	5,561.2	5,782.3	4.0%
11 Clay	498.9	499.1	502.2	532.7	580.0	602.2	627.5	4.2%
12 Clinton	711.5	723.1	768.3	828.7	964.8	1,061.2	1,076.6	1.4%
13 Crawford	181.7	188.2	192.6	200.8	226.1	248.7	251.7	1.2%
14 Daviess	650.8	662.3	678.2	726.0	793.5	928.0	990.9	6.8%
15 Dearborn	1,371.9	1,415.0	1,500.1	1,513.7	1,614.7	1,771.7	1,817.0	2.6%
16 Decatur	705.7	721.5	750.2	793.8	875.7	992.4	1,061.1	6.9%
17 DeKalb	1,152.5	1,223.6	1,264.4	1,338.0	1,465.8	1,715.7	1,762.5	2.7%
18 Delaware	2,692.4	2,745.0	2,819.6	2,911.0	3,201.5	3,411.1	3,496.5	2.5%
19 Dubois	1,252.5	1,288.2	1,330.1	1,384.6	1,542.1	1,731.4	1,842.3	6.4%
20 Elkhart	4,797.3	5,067.7	5,375.4	5,643.8	6,167.5	7,071.5	7,731.9	9.3%
21 Fayette	457.9	460.7	470.9	491.5	539.3	596.3	643.9	8.0%
22 Floyd	2,368.4	2,461.4	2,531.1	2,600.9	2,838.9	3,179.8	3,302.4	3.9%
23 Fountain	340.1	357.5	373.9	399.6	444.8	502.7	536.3	6.7%
24 Franklin	610.2	632.8	648.4	672.5	751.2	867.0	897.4	3.5%
25 Fulton	426.2	446.4	477.6	486.9	524.7	578.6	592.9	2.5%
26 Gibson	825.2	849.2	1,065.1	1,158.6	1,238.1	1,316.9	1,334.9	1.4%
27 Grant	1,690.4	1,728.0	1,746.5	1,775.6	1,894.8	2,046.0	2,068.5	1.1%
28 Greene	635.7	648.7	672.5	679.9	710.2	767.0	778.0	1.4%
29 Hamilton	13,315.3	14,180.2	14,920.2	15,880.2	18,024.7	22,011.2	22,305.7	1.3%
30 Hancock	2,474.7	2,562.7	2,750.7	3,053.8	3,783.3	4,713.2	5,168.4	9.7%
31 Harrison	1,038.3	1,086.3	1,139.1	1,210.5	1,332.2	1,522.3	1,573.4	3.4%
32 Hendricks	5,688.9	5,949.9	6,412.1	7,048.8	7,961.9	9,377.1	9,935.0	5.9%
33 Henry	1,049.0	1,048.8	1,061.6	1,062.1	1,171.1	1,324.6	1,408.2	6.3%
34 Howard	2,288.9	2,289.0	2,301.6	2,371.6	2,532.2	2,829.6	3,141.1	11.0%
35 Huntington	1,036.4	1,060.8	1,118.1	1,179.0	1,237.7	1,385.4	1,433.0	3.4%
36 Jackson	1,178.9	1,172.8	1,201.3	1,284.4	1,346.5	1,476.7	1,544.7	4.6%
37 Jasper	883.0	909.7	935.2	972.7	1,045.3	1,222.3	1,435.0	17.4%
38 Jay	456.1	453.3	454.7	460.7	484.0	556.6	565.9	1.7%
39 Jefferson	735.1	739.1	746.1	758.8	819.0	877.6	901.2	2.7%
40 Jennings	550.9	566.7	594.5	598.0	645.2	693.1	731.5	5.5%
41 Johnson	4,422.1	4,635.0	4,986.0	5,397.0	6,309.2	7,490.4	7,768.8	3.7%
42 Knox	1,184.7	1,130.8	1,030.0	1,124.8	932.5	985.2	1,030.9	4.6%
43 Kosciusko	2,329.5	2,395.5	2,484.8	2,578.5	2,881.8	3,317.3	3,471.0	4.6%
44 LaGrange	981.3	1,017.5	1,040.0	1,078.8	1,181.9	1,378.5	1,460.7	6.0%
45 Lake	14,603.6	14,914.1	15,398.5	16,088.4	17,515.7	19,799.9	20,535.5	3.7%
46 LaPorte	2,784.9	3,010.5	3,051.0	3,205.1	3,441.2	3,765.3	3,806.3	1.1%
47 Lawrence	1,133.6	1,171.4	1,215.6	1,273.7	1,390.8	1,562.2	1,869.0	19.6%
48 Madison	2,906.3	3,040.2	3,153.3	3,260.8	3,441.4	3,683.0	3,967.2	7.7%
49 Marion	22,879.9	23,674.3	25,729.3	27,190.4	29,272.4	32,870.6	33,335.1	1.4%
50 Marshall	1,281.8	1,321.2	1,381.5	1,437.8	1,594.9	1,816.5	1,849.1	1.8%

Table 13: Total Exemptions, Deductions, & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	207.4	214.6	218.9	229.6	252.0	286.1	300.0	4.9%
52	Miami	631.6	669.8	683.2	689.3	757.3	833.0	839.7	0.8%
53	Monroe	3,630.0	3,726.6	3,909.6	4,115.1	4,616.9	5,314.1	5,335.3	0.4%
54	Montgomery	1,054.3	1,084.2	1,101.6	1,144.4	1,241.5	1,397.8	1,399.1	0.1%
55	Morgan	2,050.0	2,493.4	2,623.6	2,667.1	3,052.1	3,524.4	3,558.5	1.0%
56	Newton	329.0	339.0	348.7	372.7	406.9	451.4	492.3	9.1%
57	Noble	1,234.1	1,280.8	1,348.5	1,466.3	1,593.8	1,763.1	1,794.4	1.8%
58	Ohio	142.9	150.5	157.3	164.9	183.5	205.0	219.2	6.9%
59	Orange	391.7	399.8	415.0	444.7	483.8	524.7	559.9	6.7%
60	Owen	458.4	471.0	508.4	537.9	610.5	694.4	734.3	5.8%
61	Parke	298.1	307.0	313.9	333.8	371.9	430.8	459.5	6.7%
62	Perry	383.6	396.5	397.5	414.7	459.5	489.7	492.9	0.7%
63	Pike	257.1	259.7	267.8	276.1	313.5	354.2	362.9	2.4%
64	Porter	5,912.4	6,075.2	6,369.5	6,701.6	7,325.1	8,462.3	8,555.2	1.1%
65	Posey	859.3	871.9	863.8	868.7	998.5	1,159.4	1,174.6	1.3%
66	Pulaski	274.5	279.5	286.1	301.7	315.2	342.5	360.2	5.1%
67	Putnam	917.2	927.4	921.4	917.6	982.1	1,057.9	1,196.1	13.1%
68	Randolph	642.5	626.4	648.6	656.8	1,173.7	1,102.3	1,017.4	-7.7%
69	Ripley	721.9	730.7	782.7	800.8	826.0	863.5	906.7	5.0%
70	Rush	372.2	380.6	392.6	405.7	449.4	507.2	583.0	14.9%
71	St. Joseph	7,204.9	7,516.8	7,935.4	8,296.2	9,378.7	10,104.1	10,277.8	1.7%
72	Scott	472.4	497.4	523.0	533.4	582.6	617.2	617.0	0.0%
73	Shelby	1,088.8	1,163.0	1,194.7	1,299.7	1,406.4	1,620.9	1,704.2	5.1%
74	Spencer	521.3	525.2	555.9	561.0	601.5	687.4	688.3	0.1%
75	Starke	486.2	498.6	519.2	564.0	634.0	743.0	813.9	9.5%
76	Steuben	1,009.4	1,063.7	1,137.2	1,231.0	1,351.4	1,555.8	1,636.4	5.2%
77	Sullivan	320.3	321.6	328.0	346.9	368.1	373.6	405.1	8.4%
78	Switzerland	178.0	180.5	182.1	190.6	202.4	211.4	221.0	4.6%
79	Tippecanoe	4,410.3	4,589.1	4,707.9	4,920.5	5,292.4	6,195.0	6,467.9	4.4%
80	Tipton	467.5	466.2	472.4	484.4	509.4	560.6	571.6	2.0%
81	Union	147.0	149.9	155.7	160.1	169.1	184.6	191.7	3.8%
82	Vanderburgh	4,595.9	4,630.3	4,782.8	4,823.6	5,344.2	5,959.2	5,921.5	-0.6%
83	Vermillion	337.6	340.5	358.1	353.8	384.9	407.9	423.2	3.7%
84	Vigo	2,341.3	2,351.5	2,335.6	2,486.9	2,636.3	2,902.6	3,099.6	6.8%
85	Wabash	760.3	778.7	817.7	857.9	928.9	1,024.7	1,052.4	2.7%
86	Warren	200.7	206.8	215.0	300.0	419.1	370.2	363.7	-1.8%
87	Warrick	1,947.0	2,087.3	2,152.3	2,293.6	2,776.4	3,235.3	3,298.1	1.9%
88	Washington	566.0	596.3	604.4	630.2	672.0	735.2	760.2	3.4%
89	Wayne	1,663.5	1,667.2	1,704.6	1,745.2	1,846.2	1,914.1	2,005.1	4.8%
90	Wells	766.4	805.0	860.6	902.8	947.7	1,104.8	1,138.6	3.1%
91	White	773.1	714.6	714.1	798.9	1,062.3	1,208.3	1,601.2	32.5%
92	Whitley	993.7	1,024.5	1,124.4	1,184.8	1,292.8	1,421.3	1,480.0	4.1%
<b>Totals</b>		<b>181,495.2</b>	<b>188,694.6</b>	<b>197,968.6</b>	<b>208,782.1</b>	<b>230,295.5</b>	<b>261,965.8</b>	<b>271,439.0</b>	<b>3.6%</b>
		Median							3.9%
		Maximum: White							32.5%
		Minimum: Randolph							-7.7%

Table 14: Total Exemptions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1	Adams	87.5	88.4	87.0	83.2	91.1	91.0	91.4	0.5%
2	Allen	1,377.4	1,386.9	1,422.0	1,550.5	1,655.2	1,665.4	1,699.9	2.1%
3	Bartholomew	256.2	256.1	253.1	253.1	272.9	280.9	316.6	12.7%
4	Benton	11.1	11.5	11.5	11.9	13.9	13.9	13.2	-4.9%
5	Blackford	22.8	21.8	21.4	20.9	24.8	24.0	24.6	2.5%
6	Boone	244.8	264.4	269.4	300.8	333.9	333.3	368.7	10.6%
7	Brown	42.7	43.3	42.6	44.8	48.0	48.1	63.3	31.6%
8	Carroll	40.7	42.2	43.4	42.6	47.4	47.7	48.9	2.5%
9	Cass	66.9	72.0	66.7	70.1	75.4	77.3	81.3	5.2%
10	Clark	259.0	265.4	276.1	271.5	288.2	289.1	308.4	6.7%
11	Clay	44.9	44.5	41.8	44.3	47.1	44.7	44.2	-0.9%
12	Clinton	96.2	96.1	141.9	99.6	128.6	133.1	133.9	0.6%
13	Crawford	13.2	14.1	14.3	14.0	16.7	20.5	21.0	2.4%
14	Daviess	47.7	47.9	51.9	47.6	56.9	57.9	56.2	-2.8%
15	Dearborn	95.4	93.9	96.6	90.8	98.0	97.1	91.8	-5.4%
16	Decatur	71.4	75.2	75.6	79.4	102.5	105.2	118.7	12.8%
17	DeKalb	107.4	106.3	103.6	106.3	115.5	118.9	119.3	0.4%
18	Delaware	815.9	843.5	863.3	828.2	951.9	924.0	937.8	1.5%
19	Dubois	171.3	180.0	183.1	196.1	230.6	165.8	237.9	43.5%
20	Elkhart	684.5	718.9	768.3	769.9	829.4	854.7	1,002.1	17.2%
21	Fayette	67.2	59.0	52.6	47.9	49.6	49.5	51.7	4.5%
22	Floyd	240.0	238.8	236.8	222.2	226.4	221.3	224.6	1.5%
23	Fountain	22.5	23.6	22.1	23.1	27.6	29.9	32.1	7.3%
24	Franklin	49.8	54.1	51.6	53.0	57.3	55.8	58.2	4.3%
25	Fulton	27.6	27.8	27.8	29.1	31.5	32.3	33.5	3.5%
26	Gibson	98.1	97.6	105.7	104.2	109.7	114.4	130.0	13.6%
27	Grant	511.8	510.4	509.4	505.5	538.6	527.4	518.5	-1.7%
28	Greene	44.0	46.7	43.9	42.9	46.9	45.9	58.8	28.2%
29	Hamilton	1,147.4	1,187.3	1,227.7	1,246.3	1,403.7	1,368.2	1,378.6	0.8%
30	Hancock	126.1	123.8	124.8	133.6	138.9	151.7	159.1	4.9%
31	Harrison	72.6	74.2	81.1	79.6	91.4	91.5	95.3	4.1%
32	Hendricks	394.2	384.4	409.0	420.2	453.8	440.0	470.0	6.8%
33	Henry	77.4	76.4	80.9	69.0	77.8	81.0	84.6	4.4%
34	Howard	263.4	268.1	266.2	278.1	283.9	289.1	327.9	13.4%
35	Huntington	210.3	208.6	212.2	214.2	221.2	229.4	223.5	-2.6%
36	Jackson	137.1	143.9	157.1	155.1	161.4	173.4	176.2	1.6%
37	Jasper	83.6	84.7	81.5	78.2	88.4	90.2	93.3	3.5%
38	Jay	30.9	34.6	34.4	31.5	36.8	35.7	36.9	3.6%
39	Jefferson	102.6	102.7	106.4	100.0	104.1	107.3	107.0	-0.3%
40	Jennings	41.0	39.4	39.0	37.6	39.6	43.4	41.5	-4.2%
41	Johnson	302.0	299.5	310.5	325.8	351.5	343.0	356.3	3.9%
42	Knox	92.2	90.8	374.4	79.8	92.7	84.8	87.4	3.1%
43	Kosciusko	288.0	288.9	283.0	278.7	297.0	291.3	295.2	1.3%
44	LaGrange	72.5	73.2	69.0	69.4	76.0	75.4	82.0	8.9%
45	Lake	1,990.6	2,037.0	2,077.3	2,112.2	2,220.4	2,176.4	2,172.7	-0.2%
46	LaPorte	250.6	349.7	353.4	354.2	379.7	366.3	368.7	0.6%
47	Lawrence	120.1	117.7	117.7	120.9	132.6	131.7	124.3	-5.6%
48	Madison	463.2	464.9	476.4	471.0	488.6	486.7	475.4	-2.3%
49	Marion	4,600.5	4,538.1	5,704.2	5,737.0	5,279.4	5,776.6	5,812.3	0.6%
50	Marshall	222.9	225.0	232.6	236.1	247.9	248.6	251.3	1.1%

Table 14: Total Exemptions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	17.3	19.3	20.0	21.3	23.2	24.0	25.0	4.1%
52	Miami	50.7	50.7	54.7	54.3	68.2	67.2	68.7	2.3%
53	Monroe	498.7	496.8	495.7	507.4	564.1	598.8	638.3	6.6%
54	Montgomery	144.0	144.7	142.9	147.7	151.0	161.1	158.0	-1.9%
55	Morgan	181.7	181.0	169.8	167.9	199.2	222.0	223.2	0.5%
56	Newton	14.2	14.0	13.9	13.3	14.5	15.7	16.4	4.5%
57	Noble	130.9	135.9	141.6	148.1	157.6	159.8	142.0	-11.1%
58	Ohio	12.9	12.7	12.6	13.5	15.4	14.9	14.9	0.0%
59	Orange	40.3	40.0	43.6	40.8	44.8	40.3	46.7	16.0%
60	Owen	30.2	30.9	31.3	30.9	34.5	32.3	32.4	0.2%
61	Parke	22.0	22.5	22.2	23.3	23.9	24.2	32.3	33.7%
62	Perry	30.9	30.6	29.8	32.5	32.1	30.6	32.6	6.4%
63	Pike	22.6	22.2	21.4	22.4	26.7	26.5	25.7	-3.1%
64	Porter	516.8	516.2	520.6	528.2	546.8	573.9	574.4	0.1%
65	Posey	30.8	31.1	191.9	31.8	33.2	38.6	39.5	2.4%
66	Pulaski	21.5	21.5	23.3	23.1	25.0	25.4	24.6	-3.1%
67	Putnam	137.2	142.6	140.7	139.4	140.4	142.7	158.2	10.9%
68	Randolph	43.8	42.9	45.1	44.7	47.5	48.1	52.4	9.1%
69	Ripley	59.9	59.7	60.8	60.4	65.9	64.3	69.4	7.9%
70	Rush	25.0	25.5	24.8	24.2	26.3	24.8	26.2	5.3%
71	St. Joseph	1,630.3	1,453.2	1,526.5	1,540.6	1,774.7	1,790.5	1,782.9	-0.4%
72	Scott	37.5	37.5	42.4	42.6	45.8	45.1	48.2	7.1%
73	Shelby	52.9	53.5	49.4	49.6	60.3	64.6	60.4	-6.5%
74	Spencer	75.2	72.8	72.5	65.9	69.1	68.0	68.2	0.3%
75	Starke	18.5	18.4	18.6	19.8	21.5	22.1	23.7	7.5%
76	Steuben	108.5	107.8	108.0	124.3	134.1	135.7	161.2	18.8%
77	Sullivan	24.9	24.2	23.0	22.9	24.0	22.6	22.6	0.1%
78	Switzerland	10.6	10.5	10.1	10.1	10.5	10.3	10.7	3.8%
79	Tippecanoe	666.6	700.2	718.3	798.1	886.7	993.2	1,147.8	15.6%
80	Tipton	42.4	42.7	42.4	41.8	43.8	46.4	46.3	-0.3%
81	Union	9.1	9.1	9.3	10.3	10.1	11.9	14.1	18.3%
82	Vanderburgh	779.5	788.6	889.1	822.1	860.3	845.4	848.4	0.4%
83	Vermillion	65.5	65.5	62.7	35.9	37.9	38.8	41.2	6.2%
84	Vigo	472.5	447.3	379.4	508.6	557.2	561.2	577.6	2.9%
85	Wabash	98.0	97.2	103.1	103.7	126.5	131.3	120.0	-8.6%
86	Warren	9.4	9.8	9.9	8.4	9.0	9.1	9.2	0.4%
87	Warrick	200.9	253.5	266.0	297.0	466.4	543.1	578.8	6.6%
88	Washington	38.1	36.8	37.6	37.0	38.2	39.1	38.6	-1.4%
89	Wayne	402.6	402.6	403.2	404.1	433.5	431.2	432.6	0.3%
90	Wells	66.7	65.5	64.7	66.5	72.1	69.5	75.8	9.0%
91	White	57.3	50.3	51.7	54.1	58.4	60.0	65.3	8.8%
92	Whitley	63.7	62.9	62.6	65.0	64.6	62.9	65.6	4.2%
<b>Totals</b>		<b>23,668.9</b>	<b>23,794.1</b>	<b>25,859.4</b>	<b>25,785.8</b>	<b>27,227.2</b>	<b>27,888.0</b>	<b>28,746.3</b>	<b>3.1%</b>
		Median							2.7%
		Maximum: Dubois							43.5%
		Minimum: Noble							-11.1%

Table 15: Total Deductions & Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	811.4	852.1	879.9	899.0	933.4	1,030.3	1,080.4	4.9%
2 Allen	9,401.1	10,070.7	10,751.0	11,369.9	12,508.7	14,708.4	15,088.9	2.6%
3 Bartholomew	2,122.2	2,178.9	2,257.2	2,410.4	2,621.0	2,981.9	3,059.4	2.6%
4 Benton	331.3	358.6	353.9	450.8	446.9	463.4	467.7	0.9%
5 Blackford	242.7	248.8	256.9	260.6	286.9	326.3	348.5	6.8%
6 Boone	2,840.3	3,189.4	3,468.2	3,908.6	4,339.2	5,193.5	5,457.7	5.1%
7 Brown	468.8	488.3	518.9	563.9	617.7	709.2	748.4	5.5%
8 Carroll	447.9	467.6	486.6	505.0	546.9	625.6	678.9	8.5%
9 Cass	609.0	622.9	662.9	689.5	740.4	836.2	889.7	6.4%
10 Clark	3,219.1	3,457.1	3,628.4	3,945.6	4,464.7	5,272.1	5,473.8	3.8%
11 Clay	454.0	454.6	460.4	488.4	532.9	557.5	583.3	4.6%
12 Clinton	615.4	627.0	626.4	729.1	836.2	928.1	942.7	1.6%
13 Crawford	168.4	174.1	178.4	186.8	209.4	228.2	230.7	1.1%
14 Daviess	603.1	614.3	626.3	678.4	736.6	870.2	934.7	7.4%
15 Dearborn	1,276.5	1,321.1	1,403.4	1,422.9	1,516.7	1,674.6	1,725.2	3.0%
16 Decatur	634.4	646.3	674.6	714.4	773.3	887.2	942.4	6.2%
17 DeKalb	1,045.1	1,117.4	1,160.7	1,231.7	1,350.3	1,596.9	1,643.2	2.9%
18 Delaware	1,876.5	1,901.5	1,956.3	2,082.8	2,249.6	2,487.1	2,558.7	2.9%
19 Dubois	1,081.2	1,108.2	1,147.0	1,188.6	1,311.4	1,565.6	1,604.4	2.5%
20 Elkhart	4,112.8	4,348.8	4,607.2	4,873.8	5,338.1	6,216.7	6,729.8	8.3%
21 Fayette	390.7	401.7	418.3	443.6	489.8	546.8	592.2	8.3%
22 Floyd	2,128.4	2,222.6	2,294.3	2,378.7	2,612.4	2,958.4	3,077.9	4.0%
23 Fountain	317.6	333.9	351.8	376.5	417.3	472.8	504.2	6.6%
24 Franklin	560.4	578.8	596.8	619.5	693.9	811.2	839.3	3.5%
25 Fulton	398.6	418.7	449.7	457.9	493.2	546.3	559.4	2.4%
26 Gibson	727.2	751.6	959.4	1,054.5	1,128.4	1,202.5	1,204.9	0.2%
27 Grant	1,178.6	1,217.6	1,237.1	1,270.1	1,356.3	1,518.6	1,550.1	2.1%
28 Greene	591.7	602.0	628.7	637.0	663.2	721.2	719.2	-0.3%
29 Hamilton	12,167.9	12,993.0	13,692.5	14,633.8	16,621.0	20,643.0	20,927.1	1.4%
30 Hancock	2,348.5	2,438.9	2,625.9	2,920.2	3,644.4	4,561.5	5,009.2	9.8%
31 Harrison	965.6	1,012.1	1,057.9	1,130.9	1,240.8	1,430.8	1,478.2	3.3%
32 Hendricks	5,294.7	5,565.5	6,003.1	6,628.6	7,508.1	8,937.1	9,465.0	5.9%
33 Henry	971.6	972.4	980.6	993.1	1,093.3	1,243.5	1,323.7	6.4%
34 Howard	2,025.5	2,020.8	2,035.5	2,093.5	2,248.3	2,540.5	2,813.2	10.7%
35 Huntington	826.2	852.3	905.9	964.8	1,016.5	1,156.1	1,209.5	4.6%
36 Jackson	1,041.8	1,028.8	1,044.2	1,129.3	1,185.1	1,303.3	1,368.6	5.0%
37 Jasper	799.4	825.0	853.7	894.5	957.0	1,132.2	1,341.7	18.5%
38 Jay	425.2	418.7	420.3	429.2	447.2	520.9	528.9	1.5%
39 Jefferson	632.4	636.4	639.8	658.9	714.9	770.4	794.2	3.1%
40 Jennings	510.0	527.3	555.5	560.4	605.6	649.7	690.0	6.2%
41 Johnson	4,120.1	4,335.5	4,675.5	5,071.2	5,957.7	7,147.4	7,412.4	3.7%
42 Knox	1,092.5	1,040.1	655.6	1,045.0	839.8	900.5	943.5	4.8%
43 Kosciusko	2,041.6	2,106.6	2,201.8	2,299.8	2,584.8	3,026.0	3,175.8	5.0%
44 LaGrange	908.8	944.3	971.1	1,009.4	1,105.9	1,303.1	1,378.7	5.8%
45 Lake	12,613.0	12,877.1	13,321.2	13,976.2	15,295.3	17,623.5	18,362.8	4.2%
46 LaPorte	2,534.4	2,660.8	2,697.7	2,851.0	3,061.5	3,399.0	3,437.6	1.1%
47 Lawrence	1,013.5	1,053.7	1,097.9	1,152.8	1,258.1	1,430.5	1,744.8	22.0%
48 Madison	2,443.1	2,575.2	2,676.9	2,789.8	2,952.7	3,196.2	3,491.8	9.2%
49 Marion	18,279.4	19,136.2	20,025.0	21,453.4	23,993.1	27,094.0	27,522.8	1.6%
50 Marshall	1,058.9	1,096.2	1,148.9	1,201.7	1,347.1	1,567.9	1,597.8	1.9%

Table 15: Total Deductions & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	190.1	195.3	198.9	208.3	228.8	262.1	275.0	4.9%
52	Miami	580.9	619.1	628.6	634.9	689.1	765.8	771.0	0.7%
53	Monroe	3,131.3	3,229.8	3,413.9	3,607.7	4,052.8	4,715.4	4,697.0	-0.4%
54	Montgomery	910.3	939.5	958.7	996.7	1,090.5	1,236.7	1,241.1	0.4%
55	Morgan	1,868.3	2,312.4	2,453.8	2,499.2	2,852.9	3,302.3	3,335.3	1.0%
56	Newton	314.8	325.0	334.8	359.4	392.4	435.7	475.8	9.2%
57	Noble	1,103.3	1,144.9	1,206.8	1,318.2	1,436.2	1,603.4	1,652.4	3.1%
58	Ohio	130.0	137.8	144.6	151.4	168.1	190.1	204.3	7.5%
59	Orange	351.5	359.8	371.3	403.8	439.0	484.5	513.2	5.9%
60	Owen	428.2	440.2	477.2	507.0	576.1	662.0	701.9	6.0%
61	Parke	276.0	284.5	291.7	310.5	347.9	406.6	427.2	5.1%
62	Perry	352.7	365.9	367.7	382.2	427.5	459.1	460.4	0.3%
63	Pike	234.5	237.6	246.3	253.6	286.8	327.7	337.2	2.9%
64	Porter	5,395.6	5,559.1	5,849.0	6,173.4	6,778.4	7,888.4	7,980.7	1.2%
65	Posey	828.4	840.8	671.9	836.9	965.3	1,120.8	1,135.1	1.3%
66	Pulaski	253.0	258.0	262.8	278.6	290.1	317.1	335.5	5.8%
67	Putnam	780.0	784.9	780.7	778.2	841.7	915.2	1,038.0	13.4%
68	Randolph	598.7	583.5	603.5	612.1	1,126.2	1,054.3	965.0	-8.5%
69	Ripley	662.1	670.9	721.9	740.4	760.1	799.2	837.3	4.8%
70	Rush	347.2	355.0	367.8	381.5	423.1	482.4	556.8	15.4%
71	St. Joseph	5,574.7	6,063.6	6,408.9	6,755.6	7,604.1	8,313.6	8,495.0	2.2%
72	Scott	434.9	460.0	480.6	490.7	536.9	572.1	568.8	-0.6%
73	Shelby	1,035.9	1,109.4	1,145.2	1,250.1	1,346.1	1,556.3	1,643.8	5.6%
74	Spencer	446.1	452.4	483.4	495.1	532.4	619.3	620.1	0.1%
75	Starke	467.7	480.1	500.6	544.2	612.5	720.9	790.2	9.6%
76	Steuben	900.9	955.9	1,029.2	1,106.7	1,217.3	1,420.1	1,475.2	3.9%
77	Sullivan	295.5	297.5	305.0	324.1	344.1	351.0	382.5	9.0%
78	Switzerland	167.4	170.1	172.0	180.4	191.9	201.1	210.3	4.6%
79	Tippecanoe	3,743.8	3,889.0	3,989.6	4,122.3	4,405.7	5,201.8	5,320.1	2.3%
80	Tipton	425.1	423.5	430.0	442.6	465.6	514.3	525.4	2.2%
81	Union	137.8	140.8	146.4	149.8	159.0	172.7	177.6	2.8%
82	Vanderburgh	3,816.4	3,841.7	3,893.7	4,001.6	4,483.8	5,113.7	5,073.1	-0.8%
83	Vermillion	272.0	275.0	295.3	317.9	347.0	369.2	382.1	3.5%
84	Vigo	1,868.8	1,904.2	1,956.2	1,978.3	2,079.0	2,341.4	2,522.0	7.7%
85	Wabash	662.3	681.5	714.6	754.1	802.4	893.4	932.4	4.4%
86	Warren	191.4	197.0	205.2	291.7	410.1	361.1	354.6	-1.8%
87	Warrick	1,746.1	1,833.8	1,886.3	1,996.6	2,310.0	2,692.2	2,719.2	1.0%
88	Washington	527.9	559.5	566.8	593.2	633.7	696.1	721.6	3.7%
89	Wayne	1,260.9	1,264.5	1,301.4	1,341.1	1,412.8	1,482.9	1,572.6	6.0%
90	Wells	699.7	739.5	795.9	836.3	875.6	1,035.3	1,062.8	2.7%
91	White	715.8	664.3	662.4	744.8	1,003.9	1,148.2	1,535.9	33.8%
92	Whitley	930.0	961.7	1,061.9	1,119.7	1,228.2	1,358.4	1,414.4	4.1%
<b>Totals</b>		<b>157,826.3</b>	<b>164,900.5</b>	<b>172,109.2</b>	<b>182,996.3</b>	<b>203,068.3</b>	<b>234,077.8</b>	<b>242,692.8</b>	<b>3.7%</b>
		Median							4.0%
		Maximum: White							33.8%
		Minimum: Randolph							-8.5%

## **Table 16 to Table 18 Real Property Exemptions, Deductions & Abatements**

Tables 16 through 18 summarize all real property exemptions, deductions, and abatements over a seven-year period, from Pay 2019 to Pay 2025. Table 16 summarizes the totals for exemptions, deductions, and abatements combined. Table 17 summarizes the real property exemptions. Table 18 combines both real property deductions and abatements. These tables show the percentage increase/decrease from Pay 2024 to Pay 2025 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2024 to Pay 2025 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following real property deductions and abatements are included:

- Homestead Standard Deductions
- Supplemental Homestead Deductions
- Mortgage Deductions
- Real Property Rehabilitation & Economic Revitalization Abatements
- Over 65 Deductions
- Real Property Veterans Deductions
- Blind or Disabled Deductions
- Energy Systems Deductions
- Fertilizer and Pesticide Storages Deductions
- Model Residence Deductions
- Residence in Inventory Deductions
- Heritage Barn Deductions

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

**Total Exemptions, Deductions, & Abatements - Real Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	2,729.9		2,823.1	
<b>Median:</b>	1,034.5		1,096.9	
<b>Lowest:</b>	182.7	<b>Union</b>	187.5	<b>Union</b>
<b>Highest:</b>	30,935.8	<b>Marion</b>	31,550.7	<b>Marion</b>

**Total Exemptions - Real Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	262.2		271.9	
<b>Median:</b>	81.4		82.2	
<b>Lowest:</b>	9.1	<b>Warren</b>	9.2	<b>Warren</b>
<b>Highest:</b>	4,499.8	<b>Marion</b>	4,727.5	<b>Marion</b>

**Total Deductions & Abatements - Real Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	2,467.8		2,551.1	
<b>Median:</b>	929.1		1,010.4	
<b>Lowest:</b>	172.7	<b>Union</b>	177.6	<b>Union</b>
<b>Highest:</b>	26,436.0	<b>Marion</b>	26,823.3	<b>Marion</b>

Table 16: Real Property Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	832.8	852.8	876.4	901.0	950.7	1,052.1	1,107.3	5.2%
2 Allen	10,189.7	10,657.4	11,284.5	12,012.3	13,345.2	15,609.1	16,012.0	2.6%
3 Bartholomew	2,240.3	2,307.1	2,395.9	2,547.8	2,761.6	3,132.5	3,246.8	3.7%
4 Benton	169.1	180.0	195.3	211.6	240.2	274.3	286.3	4.4%
5 Blackford	244.2	247.4	254.6	258.6	293.2	335.4	359.0	7.0%
6 Boone	2,958.4	3,271.1	3,537.1	3,957.6	4,421.0	5,341.4	5,677.5	6.3%
7 Brown	510.8	530.9	560.7	607.8	665.0	756.7	800.5	5.8%
8 Carroll	487.6	500.0	520.1	539.8	589.6	670.0	725.4	8.3%
9 Cass	662.8	674.4	696.2	727.1	785.9	883.4	943.3	6.8%
10 Clark	3,367.7	3,601.4	3,765.2	4,055.5	4,610.2	5,403.3	5,640.2	4.4%
11 Clay	489.6	490.8	495.6	526.8	574.1	595.3	616.5	3.6%
12 Clinton	697.0	707.8	721.0	749.1	883.4	967.3	994.5	2.8%
13 Crawford	181.3	187.6	192.1	200.3	225.5	248.3	251.2	1.2%
14 Daviess	643.4	654.6	672.9	720.1	782.9	915.3	982.4	7.3%
15 Dearborn	1,368.1	1,411.2	1,496.3	1,509.9	1,607.2	1,762.1	1,803.0	2.3%
16 Decatur	659.9	681.1	714.1	760.4	853.6	959.3	1,041.7	8.6%
17 DeKalb	1,094.4	1,170.5	1,217.3	1,300.9	1,423.5	1,664.8	1,713.6	2.9%
18 Delaware	2,609.8	2,669.1	2,753.4	2,842.6	3,127.7	3,334.5	3,411.8	2.3%
19 Dubois	1,192.7	1,228.2	1,271.3	1,322.7	1,468.3	1,725.9	1,767.9	2.4%
20 Elkhart	4,634.8	4,910.6	5,213.1	5,482.5	5,997.9	6,896.3	7,547.7	9.4%
21 Fayette	427.5	439.3	453.8	472.1	518.3	575.5	622.8	8.2%
22 Floyd	2,342.3	2,439.8	2,490.8	2,558.3	2,792.1	3,126.3	3,219.2	3.0%
23 Fountain	339.4	356.6	372.4	397.8	443.3	501.3	531.2	6.0%
24 Franklin	608.9	631.5	647.1	671.3	750.0	865.7	896.1	3.5%
25 Fulton	421.8	438.3	464.6	481.1	519.8	574.6	590.9	2.8%
26 Gibson	812.7	835.7	865.7	902.4	1,002.7	1,090.1	1,141.4	4.7%
27 Grant	1,593.7	1,624.3	1,650.1	1,675.5	1,799.1	1,959.3	1,995.1	1.8%
28 Greene	621.7	636.6	657.5	664.1	695.4	746.1	756.7	1.4%
29 Hamilton	13,066.4	13,930.6	14,668.9	15,612.2	17,702.1	21,682.2	21,977.3	1.4%
30 Hancock	2,411.1	2,489.1	2,677.6	2,980.9	3,720.8	4,673.1	5,010.7	7.2%
31 Harrison	1,031.3	1,079.2	1,132.3	1,202.9	1,325.0	1,506.7	1,567.9	4.1%
32 Hendricks	5,599.7	5,840.0	6,246.3	6,846.2	7,788.0	9,168.8	9,718.9	6.0%
33 Henry	1,007.7	1,017.5	1,038.2	1,044.3	1,149.0	1,299.1	1,379.6	6.2%
34 Howard	1,923.6	1,995.7	2,072.2	2,190.3	2,397.1	2,639.6	2,839.6	7.6%
35 Huntington	994.1	1,015.5	1,067.9	1,117.7	1,212.5	1,331.1	1,371.6	3.0%
36 Jackson	1,029.0	1,043.6	1,067.3	1,099.6	1,178.9	1,293.8	1,349.1	4.3%
37 Jasper	857.5	884.5	912.6	954.6	1,025.9	1,195.1	1,274.5	6.6%
38 Jay	381.5	385.8	394.9	413.4	454.4	477.9	492.9	3.1%
39 Jefferson	729.6	734.2	740.0	753.0	813.0	873.7	897.6	2.7%
40 Jennings	529.2	540.7	551.2	562.6	619.1	670.0	705.4	5.3%
41 Johnson	4,331.7	4,558.7	4,901.3	5,316.3	6,229.4	7,410.6	7,697.7	3.9%
42 Knox	741.2	730.4	734.2	730.8	805.0	920.2	976.8	6.1%
43 Kosciusko	2,229.4	2,296.3	2,393.0	2,502.2	2,810.1	3,243.2	3,383.0	4.3%
44 LaGrange	956.1	993.1	1,018.0	1,061.7	1,166.7	1,365.1	1,446.8	6.0%
45 Lake	13,692.9	14,240.4	14,865.5	15,675.9	17,084.3	19,361.4	20,085.8	3.7%
46 LaPorte	2,643.0	2,871.7	2,951.7	3,055.9	3,276.0	3,618.5	3,641.5	0.6%
47 Lawrence	1,059.7	1,080.8	1,124.1	1,185.4	1,309.5	1,486.3	1,564.9	5.3%
48 Madison	2,637.7	2,765.0	2,870.0	2,968.6	3,185.3	3,429.8	3,668.0	6.9%

49	Marion	21,324.6	22,171.0	24,147.5	25,613.9	27,552.6	30,935.8	31,550.7	2.0%
50	Marshall	1,220.9	1,260.9	1,311.3	1,362.8	1,522.6	1,718.3	1,744.4	1.5%
51	Martin	205.9	212.6	217.2	227.9	250.4	284.7	298.6	4.9%
52	Miami	618.5	650.0	661.9	670.4	734.8	808.1	814.9	0.8%
53	Monroe	3,517.3	3,612.0	3,799.6	4,004.3	4,453.4	5,124.3	5,163.3	0.8%
54	Montgomery	974.5	1,014.9	1,046.8	1,075.5	1,187.7	1,354.2	1,355.3	0.1%
55	Morgan	1,996.9	2,098.6	2,213.7	2,311.8	2,683.2	3,172.6	3,199.5	0.8%
56	Newton	323.2	333.1	342.8	368.2	402.6	448.5	488.8	9.0%
57	Noble	1,185.6	1,231.5	1,303.3	1,432.6	1,559.7	1,726.5	1,755.5	1.7%
58	Ohio	142.5	150.0	156.8	164.5	183.1	204.7	218.8	6.9%
59	Orange	384.5	391.5	404.9	434.1	470.8	518.1	547.3	5.6%
60	Owen	455.5	470.0	502.4	528.7	600.7	675.5	711.0	5.3%
61	Parke	295.5	302.9	309.7	328.2	370.2	428.2	455.8	6.5%
62	Perry	359.2	367.7	377.1	396.0	445.4	478.2	481.5	0.7%
63	Pike	255.5	258.2	266.9	274.1	311.2	352.2	360.7	2.4%
64	Porter	5,647.6	5,821.4	6,152.1	6,496.6	7,158.4	8,272.2	8,376.7	1.3%
65	Posey	657.1	675.3	702.5	735.8	804.3	932.5	975.5	4.6%
66	Pulaski	271.1	276.3	282.4	298.2	312.2	338.6	356.8	5.4%
67	Putnam	837.3	853.6	861.8	877.7	941.8	1,017.0	1,143.7	12.5%
68	Randolph	467.6	472.6	489.8	503.4	542.3	580.3	576.4	-0.7%
69	Ripley	714.4	723.2	775.2	793.3	820.5	851.6	888.4	4.3%
70	Rush	352.0	360.7	373.9	389.7	434.0	493.0	524.0	6.3%
71	St. Joseph	6,879.3	7,005.5	7,321.6	7,697.0	8,838.2	9,585.8	9,799.5	2.2%
72	Scott	445.1	458.0	478.3	487.3	529.9	568.4	577.8	1.7%
73	Shelby	1,023.8	1,086.7	1,124.9	1,207.5	1,312.3	1,526.3	1,612.4	5.6%
74	Spencer	513.4	518.4	540.3	554.3	596.9	684.4	686.2	0.3%
75	Starke	483.2	494.9	514.6	558.6	629.5	740.1	760.1	2.7%
76	Steuben	971.7	1,029.3	1,093.0	1,178.7	1,300.3	1,496.8	1,576.6	5.3%
77	Sullivan	317.3	318.7	325.0	342.3	365.9	371.5	403.9	8.7%
78	Switzerland	177.7	180.1	181.8	190.2	202.2	211.0	220.5	4.5%
79	Tippecanoe	3,918.8	4,081.0	4,264.1	4,551.7	4,927.1	5,883.4	6,133.2	4.2%
80	Tipton	411.7	418.8	435.4	453.1	487.8	549.8	563.1	2.4%
81	Union	144.8	148.4	154.4	159.1	168.5	182.7	187.5	2.6%
82	Vanderburgh	4,379.6	4,410.3	4,556.3	4,613.5	5,099.0	5,718.3	5,691.6	-0.5%
83	Vermillion	298.9	302.3	323.9	337.2	362.6	389.5	406.9	4.5%
84	Vigo	2,264.2	2,275.6	2,294.9	2,402.6	2,547.4	2,761.7	2,867.4	3.8%
85	Wabash	750.0	765.0	800.4	835.8	892.4	983.4	1,009.9	2.7%
86	Warren	192.4	198.3	207.1	214.4	235.0	254.1	256.8	1.0%
87	Warrick	1,868.2	1,991.4	2,059.1	2,200.1	2,694.6	3,147.9	3,207.5	1.9%
88	Washington	543.5	563.9	582.3	604.4	654.4	715.4	743.5	3.9%
89	Wayne	1,530.1	1,543.5	1,561.0	1,580.5	1,678.2	1,754.4	1,866.5	6.4%
90	Wells	729.0	759.6	787.9	831.8	892.7	1,054.6	1,086.5	3.0%
91	White	596.1	613.6	633.2	683.4	753.5	873.0	910.7	4.3%
92	Whitley	950.2	984.1	1,039.2	1,097.7	1,218.7	1,374.0	1,435.3	4.5%
<b>Totals</b>		<b>171,851.3</b>	<b>178,684.5</b>	<b>187,840.8</b>	<b>198,400.3</b>	<b>219,508.5</b>	<b>251,153.7</b>	<b>259,722.3</b>	<b>3.4%</b>

Median 4.2%  
Maximum: Putnam 12.5%  
Minimum: Randolph -0.7%

Table 17: Real Property Exemptions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	84.5	85.5	84.0	80.4	88.1	89.0	88.9	0.0%
2 Allen	1,206.3	1,210.3	1,232.3	1,327.7	1,432.1	1,438.6	1,465.0	1.8%
3 Bartholomew	247.7	247.3	245.9	246.3	262.4	270.3	306.4	13.4%
4 Benton	10.6	11.1	11.0	11.5	13.4	13.4	13.1	-2.4%
5 Blackford	20.4	19.6	19.1	18.7	22.5	22.0	22.9	4.1%
6 Boone	227.7	245.2	250.1	287.5	320.3	319.1	353.3	10.7%
7 Brown	42.1	42.6	41.9	44.0	47.3	47.5	52.1	9.7%
8 Carroll	40.7	40.8	43.4	41.9	45.8	46.1	48.0	3.9%
9 Cass	63.3	65.4	63.6	66.8	72.0	74.3	79.4	6.9%
10 Clark	252.2	258.0	267.6	263.0	280.2	281.0	299.3	6.5%
11 Clay	41.6	40.8	38.1	40.3	43.0	40.7	40.2	-1.2%
12 Clinton	91.3	93.0	95.0	97.2	122.8	128.0	126.1	-1.5%
13 Crawford	13.2	14.0	14.1	13.9	16.5	20.5	20.9	2.2%
14 Daviess	46.6	46.3	47.2	47.6	55.7	56.4	55.0	-2.6%
15 Dearborn	92.1	90.8	93.6	87.8	91.3	88.9	83.1	-6.5%
16 Decatur	69.0	72.7	73.1	76.8	99.9	102.7	116.0	13.0%
17 DeKalb	99.4	98.0	100.0	101.7	110.0	113.3	113.1	-0.1%
18 Delaware	748.3	779.8	806.4	769.7	891.7	860.7	865.1	0.5%
19 Dubois	121.7	129.1	132.0	140.4	161.9	164.6	168.2	2.2%
20 Elkhart	595.4	627.3	670.9	667.2	727.5	747.0	887.6	18.8%
21 Fayette	52.5	51.9	49.9	45.2	46.8	47.5	49.4	4.0%
22 Floyd	231.0	234.8	231.2	216.9	225.8	218.0	218.9	0.4%
23 Fountain	22.5	23.6	22.0	22.9	27.4	29.7	32.0	7.6%
24 Franklin	48.8	53.0	50.6	52.0	56.3	54.7	57.0	4.2%
25 Fulton	26.4	26.6	26.7	27.9	30.5	31.3	33.0	5.7%
26 Gibson	91.5	91.1	98.7	96.4	103.7	108.2	120.9	11.7%
27 Grant	456.4	453.1	452.2	448.0	479.8	472.2	457.9	-3.0%
28 Greene	42.1	44.8	42.4	41.2	45.0	43.8	56.3	28.4%
29 Hamilton	973.9	1,009.7	1,040.2	1,045.5	1,160.2	1,150.7	1,173.8	2.0%
30 Hancock	120.9	118.6	119.5	126.4	132.0	145.0	151.8	4.7%
31 Harrison	69.9	71.4	78.3	76.7	88.4	88.6	92.3	4.2%
32 Hendricks	359.9	350.1	366.9	372.0	404.1	389.8	417.9	7.2%
33 Henry	72.5	71.7	76.1	64.0	72.6	77.7	79.6	2.4%
34 Howard	232.7	234.3	229.2	236.9	244.2	252.9	287.8	13.8%
35 Huntington	188.8	186.2	189.9	189.2	200.9	206.5	203.2	-1.6%
36 Jackson	118.0	124.4	136.8	134.2	139.1	149.4	150.2	0.5%
37 Jasper	75.2	76.4	75.5	72.6	82.4	85.1	89.5	5.2%
38 Jay	29.1	28.6	27.1	25.6	31.1	31.1	31.0	-0.2%
39 Jefferson	102.6	102.7	101.2	100.0	104.0	107.2	107.0	-0.3%
40 Jennings	36.8	37.4	37.0	35.4	37.4	37.1	36.3	-2.2%
41 Johnson	276.9	274.8	283.1	302.0	327.6	316.3	331.9	4.9%
42 Knox	85.1	83.8	83.9	72.9	85.6	77.5	81.3	4.9%
43 Kosciusko	267.2	268.4	263.3	259.2	276.3	274.3	277.6	1.2%
44 LaGrange	66.8	67.4	62.9	63.7	70.1	70.0	76.5	9.3%
45 Lake	1,710.1	1,751.2	1,785.6	1,807.7	1,927.8	1,895.2	1,894.1	-0.1%
46 LaPorte	224.3	323.1	317.5	315.0	335.5	322.9	323.6	0.2%
47 Lawrence	120.1	117.7	117.7	120.9	132.6	131.7	124.3	-5.6%
48 Madison	375.7	375.4	389.2	373.2	389.6	389.8	373.1	-4.3%
49 Marion	3,637.8	3,570.8	4,701.8	4,754.0	4,187.1	4,499.8	4,727.5	5.1%
50 Marshall	198.8	201.1	208.0	209.3	221.4	220.0	220.5	0.2%

Table 17: Real Property Exemptions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	17.3	18.5	19.0	20.6	22.5	23.5	24.3	3.4%
52	Miami	47.1	47.2	51.1	50.7	64.5	65.0	65.7	1.2%
53	Monroe	441.2	440.1	441.0	450.3	490.3	519.0	566.4	9.1%
54	Montgomery	127.3	126.5	132.6	130.9	141.3	144.7	141.5	-2.2%
55	Morgan	167.7	163.9	153.8	153.4	167.8	179.4	179.8	0.2%
56	Newton	13.7	13.5	13.3	12.8	13.9	15.1	15.8	4.6%
57	Noble	123.1	127.8	133.5	139.7	148.9	151.9	132.9	-12.5%
58	Ohio	12.7	12.5	12.4	13.3	15.2	14.8	14.8	-0.6%
59	Orange	36.3	35.9	36.1	36.5	40.1	40.3	41.7	3.5%
60	Owen	30.1	30.6	31.0	30.7	34.2	32.1	32.2	0.2%
61	Parke	22.0	21.7	22.2	22.4	23.7	24.0	31.4	30.5%
62	Perry	28.8	28.6	29.8	30.5	31.6	30.0	30.6	2.1%
63	Pike	21.9	21.5	21.4	21.7	25.5	25.8	24.8	-3.8%
64	Porter	474.7	473.1	476.0	484.2	499.8	526.6	522.9	-0.7%
65	Posey	29.4	29.9	30.8	30.4	32.0	37.4	38.3	2.5%
66	Pulaski	21.5	21.3	22.0	21.7	23.6	24.1	23.4	-3.1%
67	Putnam	120.6	125.2	123.4	123.6	121.6	122.7	137.6	12.1%
68	Randolph	40.7	39.7	41.4	41.0	43.4	44.2	48.7	10.2%
69	Ripley	58.4	58.3	59.2	58.6	64.1	62.4	67.5	8.2%
70	Rush	23.8	24.2	23.5	22.9	25.0	24.8	24.9	0.3%
71	St. Joseph	1,348.9	1,179.3	1,246.5	1,252.4	1,505.9	1,509.2	1,485.5	-1.6%
72	Scott	37.5	37.0	41.8	42.0	45.3	45.1	47.9	6.2%
73	Shelby	50.8	50.7	49.4	49.6	60.3	62.3	57.6	-7.5%
74	Spencer	67.8	66.5	66.3	65.9	69.1	68.0	68.2	0.3%
75	Starke	17.8	17.7	17.8	19.0	20.6	21.5	23.2	8.0%
76	Steuben	94.7	93.8	94.5	110.3	119.8	120.9	144.4	19.4%
77	Sullivan	24.9	24.2	23.0	22.9	24.0	22.6	22.6	0.0%
78	Switzerland	10.5	10.2	9.9	9.9	10.5	10.1	10.4	3.4%
79	Tippecanoe	595.2	621.1	637.4	707.6	744.4	852.8	1,006.1	18.0%
80	Tipton	37.6	37.5	36.9	36.7	38.7	41.2	40.9	-0.6%
81	Union	9.0	9.0	9.2	9.3	10.1	10.0	9.9	-0.3%
82	Vanderburgh	633.3	639.2	689.0	669.9	699.2	698.3	687.9	-1.5%
83	Vermillion	31.6	31.3	32.7	31.7	33.3	34.0	35.6	4.8%
84	Vigo	417.3	389.1	379.2	446.8	492.4	490.3	504.0	2.8%
85	Wabash	98.0	97.2	103.1	103.7	112.5	111.8	119.8	7.1%
86	Warren	8.3	8.5	8.5	8.4	9.0	9.1	9.2	0.4%
87	Warrick	177.1	218.4	223.5	248.3	417.1	484.5	518.9	7.1%
88	Washington	37.0	36.8	36.5	35.9	38.2	37.9	37.2	-1.7%
89	Wayne	343.7	341.1	338.7	335.3	359.3	353.4	352.2	-0.3%
90	Wells	63.0	62.2	60.6	62.6	68.0	67.6	71.8	6.3%
91	White	53.7	48.9	47.7	49.3	53.0	54.8	60.3	10.1%
92	Whitley	57.2	55.7	54.9	57.3	56.4	56.6	58.2	2.8%
<b>Totals</b>		<b>20,501.6</b>	<b>20,577.1</b>	<b>22,074.1</b>	<b>22,407.7</b>	<b>23,585.9</b>	<b>24,118.2</b>	<b>25,017.1</b>	<b>3.7%</b>
		Median							2.3%
		Maximum: Parke							30.5%
		Minimum: Noble							-12.5%

Table 18: Real Property Deductions & Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	748.4	767.2	792.4	820.6	862.6	963.1	1,018.3	5.7%
2 Allen	8,983.3	9,447.1	10,052.2	10,684.6	11,913.2	14,170.5	14,547.0	2.7%
3 Bartholomew	1,992.6	2,059.8	2,150.0	2,301.6	2,499.3	2,862.2	2,940.4	2.7%
4 Benton	158.5	168.9	184.3	200.1	226.8	260.9	273.2	4.7%
5 Blackford	223.7	227.9	235.6	239.9	270.7	313.4	336.1	7.2%
6 Boone	2,730.7	3,026.0	3,287.0	3,670.1	4,100.8	5,022.3	5,324.2	6.0%
7 Brown	468.7	488.2	518.8	563.8	617.6	709.2	748.4	5.5%
8 Carroll	447.0	459.3	476.7	497.9	543.8	623.8	677.4	8.6%
9 Cass	599.5	609.0	632.6	660.4	713.9	809.1	863.8	6.8%
10 Clark	3,115.5	3,343.4	3,497.6	3,792.4	4,330.1	5,122.2	5,340.9	4.3%
11 Clay	448.0	449.9	457.4	486.4	531.1	554.6	576.2	3.9%
12 Clinton	605.8	614.8	626.0	651.9	760.7	839.2	868.3	3.5%
13 Crawford	168.0	173.7	178.0	186.4	209.0	227.8	230.2	1.1%
14 Daviess	596.7	608.2	625.7	672.5	727.2	858.8	927.5	8.0%
15 Dearborn	1,276.0	1,320.4	1,402.7	1,422.2	1,515.9	1,673.2	1,719.9	2.8%
16 Decatur	591.0	608.4	641.0	683.5	753.7	856.7	925.7	8.1%
17 DeKalb	995.0	1,072.5	1,117.3	1,199.2	1,313.5	1,551.6	1,600.5	3.2%
18 Delaware	1,861.5	1,889.2	1,947.0	2,073.0	2,236.1	2,473.8	2,546.6	2.9%
19 Dubois	1,070.9	1,099.0	1,139.4	1,182.4	1,306.4	1,561.3	1,599.7	2.5%
20 Elkhart	4,039.4	4,283.3	4,542.3	4,815.3	5,270.4	6,149.3	6,660.1	8.3%
21 Fayette	375.1	387.4	403.9	426.9	471.4	527.9	573.3	8.6%
22 Floyd	2,111.4	2,204.9	2,259.7	2,341.4	2,566.3	2,908.2	3,000.4	3.2%
23 Fountain	316.8	333.0	350.4	374.9	415.9	471.6	499.2	5.9%
24 Franklin	560.1	578.5	596.5	619.2	693.7	811.0	839.1	3.5%
25 Fulton	395.4	411.7	437.9	453.1	489.3	543.3	557.9	2.7%
26 Gibson	721.1	744.6	767.0	806.0	898.9	981.9	1,020.4	3.9%
27 Grant	1,137.3	1,171.3	1,198.0	1,227.5	1,319.3	1,487.1	1,537.2	3.4%
28 Greene	579.7	591.8	615.2	622.9	650.3	702.3	700.4	-0.3%
29 Hamilton	12,092.5	12,920.9	13,628.7	14,566.7	16,541.8	20,531.5	20,803.4	1.3%
30 Hancock	2,290.3	2,370.5	2,558.1	2,854.6	3,588.8	4,528.1	4,858.9	7.3%
31 Harrison	961.5	1,007.9	1,054.0	1,126.2	1,236.6	1,418.1	1,475.6	4.1%
32 Hendricks	5,239.8	5,489.9	5,879.4	6,474.2	7,383.9	8,779.0	9,300.9	5.9%
33 Henry	935.1	945.8	962.1	980.3	1,076.4	1,221.3	1,300.0	6.4%
34 Howard	1,690.9	1,761.4	1,842.9	1,953.4	2,152.8	2,386.7	2,551.8	6.9%
35 Huntington	805.2	829.3	878.0	928.5	1,011.6	1,124.6	1,168.4	3.9%
36 Jackson	911.1	919.3	930.5	965.4	1,039.8	1,144.4	1,198.9	4.8%
37 Jasper	782.4	808.1	837.2	882.0	943.5	1,110.0	1,185.0	6.8%
38 Jay	352.5	357.2	367.7	387.8	423.3	446.8	461.9	3.4%
39 Jefferson	627.0	631.6	638.7	653.0	709.0	766.5	790.6	3.2%
40 Jennings	492.5	503.2	514.2	527.2	581.7	632.9	669.1	5.7%
41 Johnson	4,054.8	4,283.9	4,618.2	5,014.3	5,901.8	7,094.3	7,365.8	3.8%
42 Knox	656.1	646.7	650.3	657.9	719.4	842.7	895.5	6.3%
43 Kosciusko	1,962.2	2,028.0	2,129.8	2,243.0	2,533.7	2,968.8	3,105.4	4.6%
44 LaGrange	889.3	925.7	955.1	998.0	1,096.7	1,295.1	1,370.3	5.8%
45 Lake	11,982.8	12,489.2	13,080.0	13,868.3	15,156.5	17,466.2	18,191.6	4.2%
46 LaPorte	2,418.7	2,548.6	2,634.2	2,741.0	2,940.6	3,295.6	3,317.9	0.7%
47 Lawrence	939.5	963.1	1,006.4	1,064.5	1,176.8	1,354.6	1,440.6	6.3%
48 Madison	2,261.9	2,389.6	2,480.8	2,595.4	2,795.7	3,040.0	3,295.0	8.4%
49 Marion	17,686.9	18,600.2	19,445.7	20,860.0	23,365.5	26,436.0	26,823.3	1.5%
50 Marshall	1,022.1	1,059.9	1,103.3	1,153.5	1,301.2	1,498.3	1,523.8	1.7%

Table 18: Real Property Deductions & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	188.6	194.1	198.2	207.3	228.0	261.2	274.3	5.0%
52	Miami	571.3	602.8	610.8	619.8	670.2	743.1	749.2	0.8%
53	Monroe	3,076.1	3,171.9	3,358.6	3,554.0	3,963.1	4,605.3	4,596.9	-0.2%
54	Montgomery	847.2	888.4	914.2	944.6	1,046.4	1,209.5	1,213.8	0.4%
55	Morgan	1,829.2	1,934.7	2,059.9	2,158.4	2,515.4	2,993.2	3,019.7	0.9%
56	Newton	309.6	319.6	329.5	355.5	388.7	433.4	473.0	9.1%
57	Noble	1,062.5	1,103.6	1,169.8	1,292.9	1,410.7	1,574.6	1,622.6	3.1%
58	Ohio	129.8	137.5	144.4	151.2	167.9	189.8	204.0	7.5%
59	Orange	348.2	355.6	368.8	397.6	430.6	477.8	505.6	5.8%
60	Owen	425.5	439.4	471.5	498.1	566.5	643.4	678.8	5.5%
61	Parke	273.4	281.2	287.5	305.8	346.5	404.2	424.5	5.0%
62	Perry	330.4	339.1	347.3	365.5	413.8	448.2	450.9	0.6%
63	Pike	233.6	236.7	245.4	252.4	285.7	326.3	335.8	2.9%
64	Porter	5,172.9	5,348.3	5,676.1	6,012.4	6,658.7	7,745.7	7,853.7	1.4%
65	Posey	627.7	645.4	671.7	705.4	772.3	895.1	937.1	4.7%
66	Pulaski	249.6	255.0	260.4	276.4	288.6	314.5	333.5	6.0%
67	Putnam	716.8	728.5	738.5	754.1	820.3	894.3	1,006.1	12.5%
68	Randolph	427.0	433.0	448.4	462.4	498.9	536.2	527.8	-1.6%
69	Ripley	655.9	664.9	716.0	734.7	756.4	789.2	820.9	4.0%
70	Rush	328.2	336.5	350.4	366.8	409.0	468.1	499.1	6.6%
71	St. Joseph	5,530.3	5,826.2	6,075.2	6,444.7	7,332.3	8,076.5	8,314.1	2.9%
72	Scott	407.6	421.1	436.5	445.3	484.6	523.3	529.9	1.3%
73	Shelby	973.0	1,035.9	1,075.4	1,157.9	1,252.0	1,464.0	1,554.7	6.2%
74	Spencer	445.7	451.9	474.0	488.4	527.8	616.3	618.0	0.3%
75	Starke	465.5	477.2	496.8	539.7	608.9	718.6	736.9	2.5%
76	Steuben	877.0	935.4	998.6	1,068.3	1,180.5	1,375.9	1,432.2	4.1%
77	Sullivan	292.5	294.5	302.0	319.4	341.9	348.9	381.3	9.3%
78	Switzerland	167.2	169.8	171.9	180.3	191.8	200.9	210.1	4.6%
79	Tippecanoe	3,323.6	3,459.9	3,626.7	3,844.1	4,182.7	5,030.6	5,127.1	1.9%
80	Tipton	374.1	381.3	398.5	416.4	449.1	508.6	522.1	2.7%
81	Union	135.8	139.4	145.2	149.8	158.4	172.7	177.6	2.8%
82	Vanderburgh	3,746.3	3,771.1	3,867.3	3,943.5	4,399.8	5,020.0	5,003.7	-0.3%
83	Vermillion	267.3	270.9	291.3	305.5	329.3	355.5	371.3	4.4%
84	Vigo	1,846.9	1,886.4	1,915.7	1,955.8	2,055.1	2,271.4	2,363.5	4.1%
85	Wabash	652.0	667.8	697.3	732.1	779.9	871.6	890.2	2.1%
86	Warren	184.1	189.8	198.6	206.0	226.0	245.0	247.6	1.1%
87	Warrick	1,691.1	1,773.0	1,835.6	1,951.8	2,277.4	2,663.4	2,688.6	0.9%
88	Washington	506.5	527.0	545.8	568.5	616.1	677.5	706.3	4.3%
89	Wayne	1,186.4	1,202.4	1,222.2	1,245.2	1,318.9	1,401.0	1,514.3	8.1%
90	Wells	666.0	697.4	727.3	769.2	824.8	987.1	1,014.7	2.8%
91	White	542.3	564.7	585.5	634.0	700.5	818.2	850.4	3.9%
92	Whitley	893.0	928.4	984.3	1,040.4	1,162.3	1,317.4	1,377.1	4.5%
<b>Totals</b>		<b>151,349.7</b>	<b>158,107.3</b>	<b>165,766.7</b>	<b>175,992.5</b>	<b>195,922.6</b>	<b>227,035.5</b>	<b>234,705.2</b>	<b>3.4%</b>
						Median			4.0%
						Maximum:	Putnam		12.5%
						Minimum:	Randolph		-1.6%

## **Table 19**

### **Homestead Standard Deduction**

### **Real Property**

**Code:** IC 6-1.1-12-37

**Summary:** An individual may receive a deduction from the assessed value of the individual's principal place of residence, consisting of a dwelling (real property limited to a single house and a single garage, mobile home, or manufactured home), the real estate not exceeding one acre that immediately surrounds the dwelling, and any of the following improvements:

1. Any number of decks, patios, gazebos, or pools;
2. One (1) additional building that is not part of the dwelling if the building is predominantly used for a residential purpose and is not used as an investment or rental property;
3. One (1) additional residential yard structure other than a deck, patio, gazebo, or pool.

The deduction from assessed value may be claimed by an individual who:

1. owns the residence;
2. is buying the residence under contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;
3. is entitled to occupy the residence as tenant-stockholder of a cooperative housing cooperation; or
4. is a qualifying individual and the residence is owned by a qualifying trust.

**Amount:** For assessment dates before January 1, 2023, the amount of the deduction is the lesser of:

1. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
2. \$45,000.

For assessment dates before January 1, 2025, the amount of the deduction is the lesser of:

3. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
4. \$48,000.

For assessment dates after December 31, 2024, the amount of the deduction is as follows:

1. for the 2025 assessment date, \$48,000;
2. for the 2026 assessment date, \$40,000;
3. for the 2027 assessment date, \$30,000;
4. for the 2028 assessment date, \$20,000;
5. for the 2029 assessment date, \$10,000;
6. for the 2030 assessment date and each assessment date thereafter, \$0.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Homestead Standard Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>937.2</b>		<b>951.6</b>	
<b>Median:</b>	<b>455.1</b>		<b>464.7</b>	
<b>Lowest:</b>	<b>87.8</b>	<b>Ohio</b>	<b>89.0</b>	<b>Ohio</b>
<b>Highest:</b>	<b>10,004.5</b>	<b>Marion</b>	<b>10,161.1</b>	<b>Marion</b>

Table 19: Real Property Homestead Standard Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	409.6	414.6	418.3	423.1	428.8	459.0	463.0	0.9%
2 Allen	4,215.6	4,292.3	4,408.2	4,490.8	4,600.9	4,973.5	5,054.9	1.6%
3 Bartholomew	947.7	961.8	971.7	992.2	1,006.6	1,077.9	1,081.5	0.3%
4 Benton	101.9	106.4	110.4	114.5	118.0	127.6	129.7	1.7%
5 Blackford	142.5	145.1	148.1	150.1	159.2	172.9	180.8	4.6%
6 Boone	868.3	887.5	913.0	942.0	964.0	1,054.8	1,083.6	2.7%
7 Brown	227.5	231.9	235.6	241.5	242.5	259.2	263.5	1.7%
8 Carroll	259.3	264.0	269.5	273.9	281.3	302.0	308.7	2.2%
9 Cass	380.3	385.1	391.6	403.6	418.0	451.3	466.3	3.3%
10 Clark	1,467.9	1,508.8	1,517.6	1,559.9	1,600.2	1,732.3	1,748.8	1.0%
11 Clay	281.3	281.5	286.2	295.0	307.9	321.7	333.5	3.7%
12 Clinton	359.7	362.4	364.4	367.7	395.8	421.3	429.6	2.0%
13 Crawford	108.4	110.8	112.9	116.8	126.7	135.8	137.8	1.5%
14 Daviess	338.4	342.1	346.1	358.9	368.9	401.0	410.9	2.5%
15 Dearborn	667.9	674.9	684.7	694.9	704.4	752.8	757.8	0.7%
16 Decatur	316.0	322.0	329.4	335.0	341.4	365.5	371.1	1.5%
17 DeKalb	536.1	547.4	557.9	570.1	580.0	627.4	638.3	1.7%
18 Delaware	1,088.3	1,094.7	1,109.7	1,139.9	1,168.7	1,252.0	1,273.1	1.7%
19 Dubois	556.1	562.4	569.9	575.7	587.4	633.1	637.1	0.6%
20 Elkhart	2,065.2	2,105.7	2,144.0	2,181.3	2,214.0	2,376.6	2,399.5	1.0%
21 Fayette	243.6	249.1	254.8	264.7	279.0	302.6	314.4	3.9%
22 Floyd	979.3	995.5	1,007.2	1,023.6	1,048.7	1,127.3	1,145.0	1.6%
23 Fountain	204.8	211.2	216.1	222.8	227.7	246.4	252.6	2.5%
24 Franklin	294.1	299.1	302.9	306.6	313.7	340.1	338.1	-0.6%
25 Fulton	234.5	238.2	245.1	249.2	254.2	271.5	275.3	1.4%
26 Gibson	413.3	420.3	424.1	432.3	445.4	474.4	478.9	1.0%
27 Grant	677.2	685.3	691.1	700.8	722.6	778.1	784.2	0.8%
28 Greene	356.7	360.8	368.6	372.0	382.8	407.9	410.6	0.7%
29 Hamilton	4,168.5	4,281.5	4,390.6	4,513.8	4,632.5	5,031.1	5,130.0	2.0%
30 Hancock	1,040.8	1,064.4	1,099.0	1,128.6	1,167.6	1,285.0	1,304.4	1.5%
31 Harrison	513.0	519.2	528.2	535.5	546.3	587.4	595.8	1.4%
32 Hendricks	2,118.9	2,161.0	2,207.4	2,260.0	2,309.8	2,506.8	2,549.1	1.7%
33 Henry	547.1	553.4	561.0	570.4	592.7	642.7	659.3	2.6%
34 Howard	958.6	976.5	995.4	1,018.7	1,059.0	1,133.9	1,152.2	1.6%
35 Huntington	452.0	458.6	471.9	484.0	495.8	530.0	540.2	1.9%
36 Jackson	512.9	515.7	520.9	530.3	538.8	574.7	584.5	1.7%
37 Jasper	405.0	411.7	418.6	427.0	432.9	465.9	470.6	1.0%
38 Jay	221.9	224.3	226.4	232.8	241.0	254.0	259.7	2.3%
39 Jefferson	366.3	367.2	368.1	371.0	381.6	403.6	412.5	2.2%
40 Jennings	296.6	300.3	301.3	303.5	316.7	341.8	351.5	2.8%
41 Johnson	1,861.7	1,901.4	1,945.4	1,981.4	2,031.0	2,185.5	2,217.9	1.5%
42 Knox	369.4	367.0	370.9	372.9	391.8	428.1	441.6	3.2%
43 Kosciusko	945.1	955.9	971.9	987.1	1,000.8	1,072.8	1,085.3	1.2%
44 LaGrange	425.9	431.4	435.0	439.4	442.3	474.7	479.6	1.0%
45 Lake	5,666.3	5,750.5	5,817.6	5,921.6	6,035.3	6,475.4	6,610.3	2.1%
46 LaPorte	1,302.0	1,324.2	1,334.4	1,350.3	1,369.5	1,458.4	1,463.0	0.3%
47 Lawrence	552.4	561.9	573.6	589.1	609.5	656.9	668.6	1.8%
48 Madison	1,363.6	1,398.7	1,421.3	1,456.0	1,500.9	1,600.7	1,654.4	3.4%
49 Marion	8,611.5	8,745.2	8,901.6	9,179.0	9,377.1	10,004.5	10,161.1	1.6%
50 Marshall	550.7	558.0	566.6	572.2	585.2	625.4	630.0	0.7%

Table 19: Real Property Homestead Standard Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	113.5	115.3	116.8	119.2	123.3	133.2	133.8	0.4%
52	Miami	344.8	354.9	358.7	362.4	377.0	403.6	409.4	1.4%
53	Monroe	1,300.9	1,308.2	1,323.6	1,336.2	1,343.8	1,439.6	1,443.7	0.3%
54	Montgomery	470.2	480.3	488.8	496.9	507.4	546.6	551.3	0.9%
55	Morgan	903.3	919.4	938.3	957.9	976.6	1,053.6	1,068.9	1.5%
56	Newton	183.6	186.7	188.2	195.5	202.2	216.1	221.6	2.6%
57	Noble	571.6	581.5	593.9	608.4	614.5	659.0	664.9	0.9%
58	Ohio	75.8	77.8	79.3	80.1	82.2	87.8	89.0	1.3%
59	Orange	213.9	218.5	223.5	229.5	236.8	254.5	261.6	2.8%
60	Owen	258.7	263.7	273.4	280.1	290.7	312.1	317.6	1.8%
61	Parke	169.9	172.6	173.3	181.5	191.0	206.1	210.8	2.2%
62	Perry	206.4	209.5	211.7	219.4	230.8	247.1	246.0	-0.4%
63	Pike	147.9	149.2	152.5	153.8	161.7	175.6	179.0	1.9%
64	Porter	2,178.9	2,207.0	2,236.6	2,272.5	2,293.0	2,447.8	2,463.7	0.6%
65	Posey	345.3	348.9	351.5	354.4	359.8	385.1	389.1	1.0%
66	Pulaski	154.2	157.3	159.5	162.6	164.2	174.3	179.4	2.9%
67	Putnam	407.4	414.5	420.2	427.7	444.5	477.9	494.2	3.4%
68	Randolph	280.9	282.7	288.3	293.1	302.8	321.9	321.4	-0.2%
69	Ripley	358.7	362.6	366.6	372.0	372.9	398.3	404.0	1.4%
70	Rush	198.2	201.3	203.6	207.4	213.7	231.1	235.7	2.0%
71	St. Joseph	2,910.8	2,981.7	3,031.3	3,087.7	3,149.0	3,370.5	3,401.7	0.9%
72	Scott	242.8	248.0	252.7	255.9	263.7	281.1	288.2	2.5%
73	Shelby	519.6	531.6	539.8	546.4	556.0	591.6	603.3	2.0%
74	Spencer	262.2	263.4	267.5	272.9	279.4	301.4	301.4	0.0%
75	Starke	290.1	294.7	300.1	311.5	324.2	352.4	353.5	0.3%
76	Steuben	401.4	411.5	420.7	428.9	432.9	463.8	472.7	1.9%
77	Sullivan	193.2	193.4	196.4	206.5	215.1	223.5	240.0	7.4%
78	Switzerland	107.1	108.4	109.7	113.4	117.1	124.0	128.3	3.5%
79	Tippecanoe	1,619.1	1,644.7	1,672.5	1,701.9	1,725.1	1,845.6	1,864.5	1.0%
80	Tipton	211.2	211.6	214.2	218.0	222.5	237.1	237.1	0.0%
81	Union	83.8	85.0	86.8	87.7	89.9	95.8	97.6	1.8%
82	Vanderburgh	1,984.3	1,992.6	2,004.6	2,020.5	2,069.6	2,202.2	2,220.9	0.9%
83	Vermillion	166.5	169.0	180.8	186.6	193.9	206.1	212.0	2.8%
84	Vigo	1,056.0	1,067.3	1,075.0	1,095.3	1,111.8	1,186.3	1,202.4	1.4%
85	Wabash	389.5	392.1	395.4	402.8	409.2	438.7	444.4	1.3%
86	Warren	108.1	108.8	111.5	113.8	118.1	126.5	128.4	1.4%
87	Warrick	816.3	833.3	847.0	862.7	887.2	960.6	971.6	1.1%
88	Washington	316.1	323.4	330.4	339.9	352.4	378.5	388.0	2.5%
89	Wayne	714.1	715.4	721.5	731.3	749.1	793.3	819.0	3.2%
90	Wells	358.1	362.3	366.4	371.2	374.4	401.9	405.1	0.8%
91	White	308.4	312.8	317.4	326.5	333.0	355.3	359.3	1.1%
92	Whitley	466.4	472.7	480.8	487.1	495.9	532.0	536.0	0.7%
<b>Totals</b>		<b>74,401.4</b>	<b>75,624.5</b>	<b>76,896.9</b>	<b>78,502.7</b>	<b>80,305.3</b>	<b>86,225.3</b>	<b>87,550.9</b>	<b>1.5%</b>
		Median							1.6%
		Maximum: Sullivan							7.4%
		Minimum: Franklin							-0.6%

## **Table 20**

### **Supplemental Homestead Deduction Real Property**

**Code:** IC 6-1.1-12-37.5

**Summary:** Automatic for those who receive the homestead standard deduction.

**Amount:** Applies to net assessed value after application of standard homestead deduction but before any other deduction.

For property taxes due and payable before January 1, 2024, an additional 35% deduction in assessed value up to \$600,000 or an additional 25% deduction in assessed value over \$600,000.

For property taxes due and payable in 2024, an additional 40% deduction in assessed value up to \$600,000 or an additional 30% deduction in assessed value over \$600,000.

For property taxes due and payable in 2025, an additional 37.5% deduction in assessed value up to \$600,000 or an additional 27.5% deduction in assessed value over \$600,000.

For property taxes due and payable after 2025, as follows:

1. Forty percent (40%) for taxes first due and payable in 2026.
2. Forty-six percent (46%) for taxes first due and payable in 2027.
3. Fifty-two percent (52%) for taxes first due and payable in 2028.
4. Fifty-seven percent (57%) for taxes first due and payable in 2029.
5. Sixty-two percent (62%) for taxes first due and payable in 2030.
6. Sixty-six and seven-tenths percent (66.7%) for taxes first due and payable in 2031, and each year thereafter.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

**Total Supplemental Homestead Deductions - Real Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	<b>1,398.8</b>		<b>1,453.8</b>	
<b>Median:</b>	<b>452.5</b>		<b>500.5</b>	
<b>Lowest:</b>	<b>68.0</b>	<b>Switzerland</b>	<b>72.8</b>	<b>Switzerland</b>
<b>Highest:</b>	<b>15,683.4</b>	<b>Marion</b>	<b>15,914.7</b>	<b>Marion</b>

Table 20: Real Property Supplemental Homestead Standard Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	277.3	292.2	312.2	335.3	375.2	459.1	504.5	9.9%
2 Allen	3,845.9	4,245.1	4,693.2	5,230.8	6,308.2	8,299.7	8,576.0	3.3%
3 Bartholomew	882.9	939.7	1,010.3	1,146.4	1,334.2	1,645.4	1,716.8	4.3%
4 Benton	45.7	51.6	62.4	74.1	97.5	126.0	135.8	7.8%
5 Blackford	55.3	57.4	61.4	63.7	82.5	119.0	134.1	12.7%
6 Boone	1,555.7	1,681.6	1,818.8	1,982.5	2,395.0	3,105.8	3,293.2	6.0%
7 Brown	214.0	228.7	254.9	293.9	348.7	431.5	464.7	7.7%
8 Carroll	153.1	159.9	172.5	189.5	228.5	299.7	347.0	15.8%
9 Cass	169.2	175.1	188.3	203.9	237.8	313.9	352.7	12.3%
10 Clark	1,205.2	1,327.8	1,505.2	1,677.9	2,094.9	2,689.1	2,776.1	3.2%
11 Clay	135.0	135.9	138.3	154.5	185.9	208.8	215.4	3.2%
12 Clinton	199.8	200.8	208.0	218.1	296.2	370.2	391.3	5.7%
13 Crawford	41.8	43.8	45.8	50.2	61.6	76.0	74.5	-1.9%
14 Daviess	218.4	226.2	239.9	271.1	315.1	424.7	471.8	11.1%
15 Dearborn	546.2	582.8	652.4	661.2	742.3	876.0	915.5	4.5%
16 Decatur	227.4	240.3	263.7	293.8	358.0	447.1	510.5	14.2%
17 DeKalb	385.7	451.3	481.7	543.3	646.1	855.7	894.6	4.5%
18 Delaware	621.5	640.4	677.0	770.4	906.0	1,094.7	1,162.4	6.2%
19 Dubois	436.3	454.4	485.4	522.8	641.7	860.0	893.5	3.9%
20 Elkhart	1,756.3	1,954.3	2,174.2	2,408.3	2,814.4	3,561.6	3,851.8	8.1%
21 Fayette	95.7	101.8	112.1	124.2	153.6	197.3	229.6	16.4%
22 Floyd	1,015.7	1,090.8	1,134.6	1,199.7	1,394.1	1,704.2	1,773.5	4.1%
23 Fountain	89.9	98.8	111.4	128.4	163.2	209.0	229.9	10.0%
24 Franklin	232.7	244.8	258.4	276.2	340.2	442.5	472.1	6.7%
25 Fulton	129.9	141.4	159.0	171.5	199.9	245.5	257.0	4.7%
26 Gibson	259.1	272.0	281.9	307.6	382.2	453.2	488.4	7.8%
27 Grant	327.6	348.8	365.7	386.1	456.7	597.6	640.0	7.1%
28 Greene	156.6	164.0	178.0	181.1	206.7	251.0	246.9	-1.6%
29 Hamilton	7,537.5	8,179.8	8,766.9	9,563.7	11,388.8	15,165.2	15,332.3	1.1%
30 Hancock	1,058.2	1,102.3	1,219.3	1,335.8	1,669.0	2,352.4	2,552.4	8.5%
31 Harrison	389.9	423.1	463.3	522.8	622.3	784.4	831.3	6.0%
32 Hendricks	2,572.2	2,741.9	2,995.9	3,301.5	3,967.5	4,982.0	5,330.6	7.0%
33 Henry	273.7	282.9	297.1	308.2	386.2	508.5	564.5	11.0%
34 Howard	595.6	649.6	708.0	788.0	946.1	1,152.1	1,220.6	5.9%
35 Huntington	279.4	290.1	324.4	362.9	432.6	538.1	572.0	6.3%
36 Jackson	324.5	329.9	334.8	358.9	420.8	515.3	563.2	9.3%
37 Jasper	334.8	356.5	378.9	407.5	464.4	615.1	683.2	11.1%
38 Jay	88.8	93.3	100.7	113.2	132.6	154.5	163.1	5.6%
39 Jefferson	211.0	215.1	222.5	233.6	265.4	318.8	334.0	4.8%
40 Jennings	139.1	146.8	156.9	168.9	203.2	254.0	282.2	11.1%
41 Johnson	1,952.2	2,091.2	2,319.1	2,599.9	3,272.8	4,141.8	4,193.7	1.3%
42 Knox	199.6	201.8	213.2	221.0	269.4	370.7	393.3	6.1%
43 Kosciusko	903.9	958.4	1,034.9	1,127.2	1,378.8	1,773.1	1,900.7	7.2%
44 LaGrange	413.8	445.5	472.3	513.6	608.4	791.2	862.1	9.0%
45 Lake	5,605.8	6,038.1	6,557.2	7,114.2	8,280.7	10,395.2	10,783.5	3.7%
46 LaPorte	968.5	1,074.5	1,136.8	1,191.9	1,358.3	1,666.8	1,675.3	0.5%
47 Lawrence	303.7	320.1	347.8	385.9	475.8	629.4	680.3	8.1%
48 Madison	694.5	777.5	820.6	900.7	1,054.5	1,256.5	1,437.7	14.4%
49 Marion	7,976.3	8,717.1	9,448.2	10,560.2	12,885.6	15,683.4	15,914.7	1.5%
50 Marshall	392.6	415.3	447.0	488.4	621.7	787.4	807.8	2.6%

Table 20: Real Property Supplemental Homestead Standard Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	56.5	59.8	63.9	70.6	86.7	107.8	121.0	12.2%
52	Miami	161.3	181.4	183.6	190.1	225.1	285.3	284.8	-0.2%
53	Monroe	1,559.0	1,647.6	1,819.3	1,985.4	2,354.4	3,008.1	2,993.5	-0.5%
54	Montgomery	305.9	339.0	360.7	382.5	475.5	607.5	611.7	0.7%
55	Morgan	796.5	887.4	988.9	1,069.0	1,404.7	1,834.7	1,839.6	0.3%
56	Newton	108.4	115.3	122.2	139.6	165.9	204.4	238.8	16.8%
57	Noble	398.5	430.4	486.4	595.2	702.4	836.2	878.7	5.1%
58	Ohio	45.5	50.9	56.0	61.6	76.0	95.4	108.1	13.4%
59	Orange	97.7	102.4	110.5	122.5	148.4	189.0	212.2	12.3%
60	Owen	131.8	141.0	161.8	177.1	233.0	303.3	337.0	11.1%
61	Parke	83.2	87.0	92.8	101.3	129.8	179.7	196.1	9.1%
62	Perry	91.2	97.2	103.2	114.2	146.3	176.2	177.4	0.7%
63	Pike	68.4	70.3	74.9	80.4	98.9	133.2	139.5	4.7%
64	Porter	2,729.5	2,894.4	3,186.6	3,498.1	4,126.0	5,180.6	5,278.1	1.9%
65	Posey	248.0	261.0	270.9	283.7	342.9	451.9	496.4	9.9%
66	Pulaski	77.3	80.9	84.6	90.2	99.2	120.8	136.0	12.6%
67	Putnam	253.3	258.5	263.2	272.5	323.3	383.4	470.0	22.6%
68	Randolph	111.6	115.7	122.5	130.8	152.7	179.8	170.6	-5.1%
69	Ripley	252.6	258.2	302.4	308.3	319.1	352.5	374.7	6.3%
70	Rush	110.8	115.9	126.0	138.3	173.5	222.8	248.4	11.5%
71	St. Joseph	2,263.3	2,471.2	2,667.0	2,958.5	3,780.9	4,421.3	4,625.7	4.6%
72	Scott	120.1	130.0	141.5	148.8	176.2	211.4	212.3	0.5%
73	Shelby	369.2	412.7	446.8	467.6	551.7	674.1	711.0	5.5%
74	Spencer	154.0	159.4	167.6	178.9	211.6	288.5	289.0	0.2%
75	Starke	134.5	142.0	155.6	184.3	240.7	335.8	352.4	4.9%
76	Steuben	424.3	468.2	513.3	570.2	672.2	850.6	896.8	5.4%
77	Sullivan	71.9	72.8	76.5	82.8	95.7	102.8	117.8	14.5%
78	Switzerland	47.8	49.0	49.4	53.9	61.5	68.0	72.8	7.2%
79	Tippecanoe	1,506.9	1,613.9	1,733.0	1,922.4	2,215.8	2,966.9	3,072.9	3.6%
80	Tipton	133.0	139.2	153.3	167.9	195.8	251.0	265.5	5.8%
81	Union	42.4	44.8	48.3	51.8	58.4	70.4	73.3	4.2%
82	Vanderburgh	1,536.6	1,553.5	1,629.8	1,692.1	2,094.3	2,651.0	2,619.0	-1.2%
83	Vermillion	69.4	71.4	78.9	88.2	104.3	126.2	135.8	7.6%
84	Vigo	644.5	667.2	681.0	701.7	781.1	975.3	1,022.3	4.8%
85	Wabash	200.9	210.5	229.8	252.9	295.2	376.6	389.6	3.4%
86	Warren	62.8	66.4	72.4	77.6	93.3	108.6	109.5	0.8%
87	Warrick	790.3	850.5	896.6	997.2	1,276.1	1,630.1	1,644.4	0.9%
88	Washington	146.8	159.1	169.5	184.2	219.9	266.5	285.0	6.9%
89	Wayne	375.3	381.3	393.6	407.5	463.0	531.6	616.6	16.0%
90	Wells	259.1	285.6	313.1	350.8	402.9	553.4	575.6	4.0%
91	White	202.2	220.5	236.1	270.8	331.2	438.2	464.9	6.1%
92	Whitley	356.9	385.8	432.4	481.3	595.8	736.2	789.9	7.3%
<b>Totals</b>		<b>66,094.5</b>	<b>71,151.6</b>	<b>77,078.5</b>	<b>84,537.0</b>	<b>101,572.8</b>	<b>128,687.5</b>	<b>133,753.0</b>	<b>3.9%</b>
		Median							6.0%
		Maximum: Putnam							22.6%
		Minimum: Randolph							-5.1%

## **Table 21**

### **Rehabilitation & Economic Revitalization Area Deductions Real Property**

#### **REHABILITATED RESIDENTIAL PROPERTY DEDUCTIONS**

**Code:** IC 6-1.1-12-18 through IC 6-1.1-12-21<sup>2</sup>

**Summary:** The owner of rehabilitated residential real property may obtain a deduction from the assessed value of the real property if it is:

1. a single family dwelling whose assessed value before rehabilitation does not exceed \$37,440;
2. a two family dwelling whose assessed value before rehabilitation does not exceed \$49,920; or
3. a multi-unit dwelling whose assessed value per unit before rehabilitation does not exceed \$18,720.

Note: Rehabilitation means significant repairs, replacements, or improvements to an existing structure which are intended to increase the livability, utility, safety, or value of the property.

**Amount:** The amount of the deduction is the lesser of:

1. the increase in assessed value resulting from the rehabilitation; or
2. \$18,720.

Note: The owner is entitled to this deduction annually for a five-year period.

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<sup>2</sup> Ind. Code § 6-1.1-12-19 and -20 expired January 1, 2023.

## REHABILITATED PROPERTY DEDUCTIONS

**Code:** IC 6-1.1-12-21 through 6-1.1-12-24<sup>3</sup>

**Summary:** The owner of rehabilitated property may obtain a deduction from the assessed value of the property if it is both:

1. a building or structure which was erected at least 50 years before the date of the application for the deduction; and
2. the owner has paid at least \$10,000 for the rehabilitation.

Note: Rehabilitation means significant repairs, replacements, or improvements to an existing structure which are intended to increase the livability, utility, safety, or value of the property.

**Amount:** The amount of the deduction is the lesser of:

1. 50% of the increase in assessed value resulting from the rehabilitation;
2. \$124,800 for a single family dwelling; or
3. \$300,000 for any other type of property.

Note: The owner is entitled to this deduction annually for a five-year period.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

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<sup>3</sup> Ind. Code § 6-1.1-12-23 and -24 expired January 1, 2023. Ind. Code § 6-1.1-12-21 expired January 1, 2025.

## **ECONOMIC REVITALIZATION AREA FOR REAL PROPERTY DEDUCTIONS**

**Code:** IC 6-1.1-12.1-4

**Summary:** The owner of improvements made to real property located in a designated Economic Revitalization Area is entitled to a deduction from the assessed value of the property.

**Amount:** The amount of the deduction equals the product of:

1. the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by,
2. the percentage determined under Ind. Code § 6-1.1-12.1-17.

**ECONOMIC REVITALIZATION AREA FOR REAL PROPERTY IN A RESIDENTIALLY DISTRESSED AREA DEDUCTIONS**

**Code:** IC 6-1.1-12.1-4.1

**Summary:** The owner of improvements made to real property located in a designated residentially distressed area is entitled to a deduction from the assessed value of the property.

**Amount:** For deductions approved after June 30, 2013, the amount of the deduction equals the product of:

1. the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by
2. the percentage determined under Ind. Code § 6-1.1-12.1-17.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Rehabilitation &amp; Economic Revitalization Abatements - Real Property - (in Millions)</b>				
	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	71.5		82.3	
<b>Median:</b>	8.7		10.8	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	1,186.3	Hendricks	1,310.0	Hendricks

Table 21: Real Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	17.0	16.1	15.5	15.5	12.0	12.7	17.1	34.1%
2 Allen	475.5	462.0	489.1	494.3	503.4	572.4	565.7	-1.2%
3 Bartholomew	68.7	63.9	69.8	62.8	58.1	73.4	74.8	1.9%
4 Benton	1.2	1.0	0.9	0.9	0.8	0.8	0.7	-11.9%
5 Blackford	3.1	2.3	2.2	2.0	4.0	2.8	1.3	-53.6%
6 Boone	232.9	382.5	478.4	663.7	661.7	821.8	904.2	10.0%
7 Brown	1.6	1.6	1.6	1.6	1.6	1.6	2.6	65.7%
8 Carroll	4.7	4.9	4.2	3.3	2.9	2.3	1.6	-28.5%
9 Cass	1.7	1.6	3.2	3.1	5.8	6.9	5.9	-15.3%
10 Clark	20.2	16.0	12.3	28.3	29.3	42.4	42.2	-0.4%
11 Clay	1.5	2.6	2.1	5.1	4.5	4.7	7.0	48.1%
12 Clinton	6.7	11.8	16.5	29.2	30.7	25.7	23.1	-10.2%
13 Crawford	0.2	0.1	0.1	0.1	0.1	0.1	1.6	2501.9%
14 Daviess	5.5	5.7	5.0	7.3	7.1	8.1	18.6	129.8%
15 Dearborn	-	-	-	-	2.3	2.9	2.9	-1.1%
16 Decatur	8.9	7.3	6.8	13.0	11.1	14.0	13.1	-6.2%
17 DeKalb	7.7	6.7	5.6	12.7	18.5	20.6	17.9	-13.2%
18 Delaware	19.8	21.7	24.9	26.1	25.0	34.4	18.1	-47.4%
19 Dubois	25.4	28.0	27.9	27.2	20.3	32.3	27.7	-14.3%
20 Elkhart	44.6	47.6	41.2	46.5	69.3	111.2	305.9	175.2%
21 Fayette	2.3	1.9	1.4	1.9	1.5	1.0	0.6	-41.9%
22 Floyd	16.6	14.6	11.5	11.3	10.8	14.5	17.8	22.4%
23 Fountain	0.1	0.1	0.1	-	1.5	1.3	1.1	-14.3%
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	2.4	3.3	3.5	2.5	5.2	5.6	4.6	-17.8%
26 Gibson	4.0	6.3	13.4	17.0	21.7	21.5	18.9	-12.3%
27 Grant	36.4	40.3	41.2	40.1	39.5	37.7	38.6	2.4%
28 Greene	15.4	14.8	16.4	16.3	6.0	4.8	4.2	-14.1%
29 Hamilton	97.0	161.2	157.9	169.6	204.7	209.5	207.9	-0.8%
30 Hancock	101.7	110.8	138.0	285.9	640.4	823.6	932.2	13.2%
31 Harrison	2.2	7.1	1.9	6.2	5.4	4.3	3.7	-14.5%
32 Hendricks	366.8	399.5	480.9	711.2	904.9	1,186.3	1,310.0	10.4%
33 Henry	57.8	50.4	42.1	37.7	32.2	27.9	28.6	2.7%
34 Howard	4.6	3.1	3.0	8.7	6.5	6.1	82.0	1242.1%
35 Huntington	6.9	13.1	12.5	11.8	12.3	8.9	6.7	-24.3%
36 Jackson	22.1	22.2	21.9	23.6	26.6	22.7	17.9	-20.9%
37 Jasper	8.4	4.9	3.6	11.3	9.7	8.9	10.4	17.2%
38 Jay	9.0	5.9	5.5	4.5	8.7	5.9	5.3	-11.0%
39 Jefferson	3.7	3.1	2.5	3.1	14.2	13.3	12.0	-9.6%
40 Jennings	18.7	18.7	18.3	16.4	20.6	9.6	7.4	-22.6%
41 Johnson	75.3	120.1	176.1	255.2	421.3	662.8	845.7	27.6%
42 Knox	28.7	22.3	15.4	11.2	5.8	8.5	23.0	169.8%
43 Kosciusko	15.2	12.8	15.9	18.2	38.8	40.9	48.1	17.6%
44 LaGrange	15.7	14.8	12.2	9.3	11.0	12.5	11.5	-7.9%
45 Lake	127.3	123.8	120.3	239.3	226.7	283.2	450.1	58.9%
46 LaPorte	20.4	23.2	23.3	24.4	22.1	23.6	27.6	17.1%
47 Lawrence	4.4	4.0	3.1	2.3	1.9	1.4	21.6	1391.9%
48 Madison	45.1	52.6	71.5	69.3	69.6	71.9	88.0	22.4%
49 Marion	279.6	330.9	276.2	287.9	287.1	385.6	374.3	-3.0%
50 Marshall	15.9	23.6	24.6	26.5	26.7	42.6	42.9	0.7%

Table 21: Real Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	2.8	2.8	0.8	0.4	0.1	7.4	6.9	-6.2%
52	Miami	2.5	4.0	4.0	3.2	4.4	3.5	3.1	-12.0%
53	Monroe	19.6	25.2	34.1	68.9	76.5	46.0	50.5	9.6%
54	Montgomery	21.0	18.8	11.8	12.6	12.2	23.9	19.0	-20.3%
55	Morgan	32.0	27.5	26.9	21.8	22.2	35.0	38.5	10.1%
56	Newton	0.5	0.2	0.1	0.1	0.1	0.0	0.0	-61.4%
57	Noble	9.4	8.5	9.1	6.4	10.2	18.3	15.6	-14.7%
58	Ohio	0.1	0.0	0.0	-	-	-	-	
59	Orange	10.1	7.4	6.2	16.3	15.6	13.1	10.4	-20.9%
60	Owen	3.6	2.9	2.8	6.2	7.2	4.7	0.2	-95.4%
61	Parke	0.9	0.8	0.7	0.6	2.4	3.5	2.5	-30.2%
62	Perry	5.8	5.4	5.2	3.3	6.3	6.0	8.5	41.3%
63	Pike	-	-	-	-	-	-	-	
64	Porter	80.3	60.3	62.2	49.4	46.5	39.5	30.5	-22.9%
65	Posey	2.3	2.0	14.4	30.5	32.2	34.1	26.8	-21.3%
66	Pulaski	1.6	1.3	0.8	7.5	8.7	8.3	7.0	-16.1%
67	Putnam	11.6	9.3	6.3	4.7	3.9	3.3	10.2	211.9%
68	Randolph	2.2	1.5	1.3	1.0	1.4	1.2	1.4	16.2%
69	Ripley	3.5	2.4	1.6	7.5	16.1	6.7	10.0	49.8%
70	Rush	0.3	0.1	0.1	0.1	0.1	0.0	0.0	-25.0%
71	St. Joseph	99.4	111.9	109.4	126.7	140.5	138.5	134.8	-2.7%
72	Scott	9.9	7.9	6.2	4.8	7.8	6.1	4.2	-30.7%
73	Shelby	29.6	36.4	30.7	84.7	68.6	136.1	168.4	23.7%
74	Spencer	2.5	1.1	9.3	4.8	4.7	6.3	6.3	0.0%
75	Starke	4.1	3.2	1.8	3.9	3.6	2.8	2.3	-18.4%
76	Steuben	11.3	14.7	22.6	28.7	35.0	37.8	37.6	-0.5%
77	Sullivan	0.5	-	0.9	0.9	0.9	0.9	0.9	-0.4%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	73.6	71.3	86.3	82.2	89.2	120.7	134.1	11.1%
80	Tipton	2.8	3.1	2.7	3.2	2.8	2.1	1.6	-23.0%
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	23.1	23.8	27.2	23.5	26.6	36.2	27.6	-24.0%
83	Vermillion	8.4	7.3	6.1	4.9	4.6	4.4	4.5	3.4%
84	Vigo	26.0	32.8	41.3	43.7	36.7	28.1	52.6	87.7%
85	Wabash	3.1	6.2	12.2	16.2	15.2	11.9	11.1	-6.9%
86	Warren	3.5	4.1	3.7	3.3	3.1	2.3	1.7	-25.3%
87	Warrick	7.7	10.5	10.4	8.3	24.2	23.0	20.2	-12.0%
88	Washington	2.3	2.6	2.9	2.0	1.1	0.4	0.3	-41.1%
89	Wayne	3.8	12.3	11.5	8.3	7.4	6.4	4.9	-22.8%
90	Wells	9.7	10.0	7.2	6.7	6.7	5.1	6.1	20.8%
91	White	3.6	2.8	2.1	6.7	6.5	7.1	7.8	10.0%
92	Whitley	12.3	11.2	11.1	11.0	8.0	5.5	6.6	20.9%
<b>Totals</b>		<b>2,897.7</b>	<b>3,245.9</b>	<b>3,516.1</b>	<b>4,479.8</b>	<b>5,311.1</b>	<b>6,573.9</b>	<b>7,569.3</b>	<b>15.1%</b>
		Median							-2.7%
		Maximum: Crawford							2501.9%
		Minimum: Owen							-95.4%

## **Table 22**

### **Over 65 Deduction**

### **Real Property**

**Code:** IC 6-1.1-12-9 through 6-1.1-12-10.1

**Summary:** An individual may obtain a deduction from the assessed value of real property, or a personal property mobile or manufactured home if:

1. the individual is at least 65 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
2. meets the income requirements;
3. the individual has owned the property (or has been buying the property under recorded contract that provides that the individual is to pay the property taxes on the property) for at least one year before claiming the deduction;
4. the individual and any joint tenants or tenants in common reside on the property;
5. the assessed value of the property does not exceed:
  - a. \$200,000 for Pay 2022; or
  - b. \$240,000 for Pay 2023-2025
6. the individual receives no other property tax deductions except for the mortgage, standard homestead, or fertilizer storage deductions.

Note: A surviving spouse is entitled to the deduction if the surviving spouse is at least 60 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed, the surviving spouse's deceased husband or wife was at least 65 years of age at the time of death, the surviving spouse has not remarried, and the other above requirements are satisfied.

**Amount:** The amount of the deduction is the lesser of:

1. one-half of the assessed value of the real property, mobile home, or manufactured home; or
2. \$14,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Over 65 Deductions - Real Property - (in Millions)</b>				
	<b><u>Pay 2024</u></b>		<b><u>Pay 2025</u></b>	
<b>Average:</b>	<b>15.0</b>		<b>15.2</b>	
<b>Median:</b>	<b>9.2</b>		<b>9.5</b>	
<b>Lowest:</b>	<b>1.4</b>	<b>Ohio</b>	<b>1.4</b>	<b>Ohio</b>
<b>Highest:</b>	<b>130.1</b>	<b>Marion</b>	<b>131.7</b>	<b>Marion</b>

Table 22: Real Property Over 65 Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	8.5	7.9	8.8	9.2	9.3	9.6	9.5	-0.3%
2 Allen	72.9	68.8	79.6	79.9	82.6	84.5	86.5	2.3%
3 Bartholomew	17.9	17.1	18.6	18.0	16.3	19.3	19.9	3.1%
4 Benton	2.1	2.0	2.3	2.3	2.4	2.5	2.4	-2.2%
5 Blackford	5.9	5.8	6.5	6.3	6.3	6.2	6.4	3.9%
6 Boone	6.2	5.7	6.4	6.1	4.8	6.0	5.8	-3.0%
7 Brown	2.5	2.3	2.6	2.3	1.8	2.4	2.5	6.5%
8 Carroll	3.9	3.9	4.0	3.8	3.6	3.5	3.5	-0.8%
9 Cass	9.9	9.6	10.3	10.2	10.4	10.7	11.2	4.0%
10 Clark	25.5	25.3	27.4	26.5	22.6	25.5	26.7	4.5%
11 Clay	6.0	5.6	5.8	5.9	6.0	5.7	5.7	-0.5%
12 Clinton	8.3	8.1	8.4	8.2	8.5	8.2	9.5	15.6%
13 Crawford	4.6	4.7	5.0	4.8	5.3	5.5	5.7	3.4%
14 Daviess	6.5	6.3	6.8	6.7	6.6	6.8	7.0	4.1%
15 Dearborn	8.4	7.8	8.6	8.6	8.6	8.7	8.9	2.2%
16 Decatur	6.9	6.7	7.3	7.4	7.9	8.2	8.5	2.7%
17 DeKalb	10.5	9.8	12.2	11.6	10.3	10.9	10.7	-2.0%
18 Delaware	35.5	34.5	36.3	35.7	35.0	36.8	35.7	-3.0%
19 Dubois	7.6	7.1	7.9	7.7	7.4	7.5	7.6	1.4%
20 Elkhart	29.6	28.1	31.7	29.6	25.8	28.9	27.5	-4.8%
21 Fayette	9.8	9.7	10.4	10.4	10.3	10.8	11.2	3.3%
22 Floyd	11.5	11.3	12.5	12.5	12.9	13.3	13.2	-0.9%
23 Fountain	7.6	8.0	7.9	7.9	7.9	7.3	7.7	4.9%
24 Franklin	5.6	5.8	5.5	5.5	5.3	5.5	5.0	-9.4%
25 Fulton	4.4	4.2	4.6	4.6	4.7	4.8	4.7	-2.6%
26 Gibson	9.2	9.5	10.3	10.8	11.2	11.1	11.4	2.4%
27 Grant	18.2	18.1	19.6	19.5	20.6	21.2	21.3	0.5%
28 Greene	12.5	12.4	12.5	12.4	12.2	11.9	11.6	-2.9%
29 Hamilton	15.2	13.6	17.5	18.5	18.2	18.0	17.5	-2.6%
30 Hancock	9.6	9.4	11.3	10.8	10.5	11.5	12.1	5.2%
31 Harrison	8.0	7.8	8.5	8.2	7.6	8.9	9.2	2.8%
32 Hendricks	14.8	14.8	17.3	17.4	17.5	17.8	18.5	3.7%
33 Henry	13.4	13.4	14.8	14.7	15.1	15.8	16.8	6.7%
34 Howard	20.9	20.3	21.8	22.3	22.4	22.7	22.7	-0.1%
35 Huntington	8.6	8.5	9.5	9.7	9.7	9.8	11.3	15.2%
36 Jackson	13.5	12.6	13.6	13.2	13.2	13.8	14.1	2.0%
37 Jasper	5.2	5.1	5.3	5.2	5.3	5.3	5.1	-3.7%
38 Jay	9.0	9.0	9.8	9.9	9.9	9.9	10.0	0.8%
39 Jefferson	8.1	7.8	8.4	8.0	8.5	8.3	8.6	4.0%
40 Jennings	8.4	7.8	7.9	8.1	9.9	9.8	9.8	0.2%
41 Johnson	23.2	22.8	25.1	26.1	26.0	25.6	25.9	1.2%
42 Knox	10.5	9.9	10.4	7.2	9.4	10.0	10.5	5.3%
43 Kosciusko	13.0	12.6	14.2	14.4	14.4	15.5	15.6	0.8%
44 LaGrange	4.1	3.8	4.5	4.4	4.1	4.1	4.1	0.1%
45 Lake	111.0	106.3	113.3	111.2	110.4	109.4	108.2	-1.1%
46 LaPorte	30.0	28.2	30.5	31.1	30.6	31.5	31.9	1.2%
47 Lawrence	17.7	17.1	18.6	18.0	18.4	18.8	19.2	2.3%
48 Madison	37.9	37.1	40.6	40.5	40.4	41.4	42.3	2.2%
49 Marion	124.4	115.7	126.0	125.2	114.4	130.1	131.7	1.2%
50 Marshall	11.1	10.9	12.2	12.5	12.3	12.6	13.2	4.5%

Table 22: Real Property Over 65 Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	2.9	2.8	3.1	3.1	3.1	3.2	3.0	-6.2%
52	Miami	6.1	5.7	6.3	6.1	6.3	6.4	6.7	4.9%
53	Monroe	16.4	15.5	17.5	17.5	17.0	17.1	17.0	-0.4%
54	Montgomery	12.6	12.2	13.6	14.0	12.3	13.3	13.1	-1.6%
55	Morgan	12.9	12.7	14.3	14.9	14.4	15.0	15.4	2.7%
56	Newton	3.8	3.9	4.4	4.6	4.4	4.7	4.8	2.4%
57	Noble	13.8	13.3	12.8	12.6	12.6	12.8	13.0	1.7%
58	Ohio	1.4	1.4	1.5	1.4	1.4	1.4	1.4	2.7%
59	Orange	6.2	6.0	6.6	6.6	6.9	7.0	6.9	-1.1%
60	Owen	5.3	5.1	5.9	6.1	6.4	6.7	6.8	1.9%
61	Parke	4.4	4.3	4.3	4.7	4.7	4.3	4.3	1.1%
62	Perry	6.6	6.3	6.6	7.0	7.2	6.8	6.6	-2.8%
63	Pike	3.9	3.8	4.2	4.3	4.5	4.5	4.3	-4.2%
64	Porter	19.3	18.1	19.7	18.6	19.0	19.0	18.3	-3.7%
65	Posey	4.6	4.6	5.2	5.6	5.3	5.4	5.2	-2.7%
66	Pulaski	3.0	2.7	2.6	2.6	2.9	3.0	2.9	-4.0%
67	Putnam	8.4	8.8	9.1	9.0	9.2	9.4	9.7	3.9%
68	Randolph	10.0	9.7	10.7	10.8	11.5	11.7	11.5	-1.3%
69	Ripley	5.9	5.7	6.1	6.3	5.9	5.7	5.6	-1.5%
70	Rush	4.7	4.5	5.6	5.6	5.7	5.8	6.1	5.0%
71	St. Joseph	59.0	56.3	60.6	60.8	59.8	62.7	69.3	10.5%
72	Scott	8.6	8.4	9.1	8.7	8.7	8.4	8.4	0.5%
73	Shelby	8.7	8.7	9.8	9.6	9.7	9.7	9.9	1.8%
74	Spencer	4.6	4.4	4.7	4.9	4.6	4.5	4.7	6.2%
75	Starke	8.8	8.6	9.4	9.3	9.0	9.1	9.2	0.9%
76	Steuben	6.1	6.0	6.5	6.4	6.2	5.8	5.8	-0.4%
77	Sullivan	5.9	5.8	5.8	6.4	6.4	6.3	6.5	3.5%
78	Switzerland	2.7	2.4	2.7	2.5	2.4	2.5	2.4	-6.1%
79	Tippecanoe	12.3	11.8	13.3	13.2	13.0	13.3	14.0	4.9%
80	Tipton	4.0	3.9	4.3	4.2	4.5	4.6	4.3	-5.4%
81	Union	1.8	1.7	1.9	2.0	2.1	2.2	2.2	-1.7%
82	Vanderburgh	37.4	36.3	38.9	38.9	39.0	39.2	39.8	1.6%
83	Vermillion	6.7	6.7	7.7	7.9	8.3	8.2	7.8	-4.3%
84	Vigo	27.1	26.3	27.7	26.3	27.7	29.2	30.0	2.7%
85	Wabash	9.7	9.5	10.0	9.8	9.7	9.6	9.7	1.7%
86	Warren	2.6	2.5	2.7	2.8	2.8	2.9	3.0	4.4%
87	Warrick	7.6	7.5	8.5	8.1	8.6	9.1	9.3	2.9%
88	Washington	10.0	10.0	10.8	11.0	10.8	11.1	10.9	-1.2%
89	Wayne	23.4	22.8	24.7	24.5	25.1	25.5	25.9	1.4%
90	Wells	4.7	4.3	4.7	4.6	4.6	4.8	5.1	6.2%
91	White	5.4	5.1	5.6	5.4	5.0	4.7	4.5	-4.9%
92	Whitley	8.2	8.0	9.0	8.8	7.7	7.4	7.3	-0.5%
<b>Totals</b>		<b>1,292.4</b>	<b>1,244.5</b>	<b>1,359.0</b>	<b>1,348.7</b>	<b>1,331.3</b>	<b>1,377.5</b>	<b>1,398.1</b>	<b>1.5%</b>
		Median							1.3%
		Maximum: Clinton							15.6%
		Minimum: Franklin							-9.4%

## **Table 23**

### **Veteran Deductions**

### **Real Property**

This table combines the following deductions:

#### **VETERAN WITH A SERVICE-CONNECTED DISABILITY DEDUCTION**

**Code:** IC 6-1.1-12-13 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. during any of its wars;
2. the individual received an honorable discharge;
3. the individual is disabled with a documented, service-connected disability of 10% or more; and
4. the individual does not receive the over 65 deduction or surviving spouse of WWI veteran deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$24,960

**TOTALLY DISABLED VETERAN OR VETERAN AT LEAST 62 WITH A DISABILITY OF 10% OR MORE DEDUCTION**

**Code:** IC 6-1.1-12-14 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. for at least 90 days;
2. the individual received an honorable discharge;
3. the individual is either totally disabled or at least 62 years old with a documented disability of at least 10%;
4. the assessed value of the individual's tangible property does not exceed \$200,000 (after January 1, 2020); and
5. the individual does not receive the over 65 deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$14,000

**Comments:** Beginning with Pay 2025, the assessed value of an individual's tangible property may not exceed \$240,000.

## **SURVIVING SPOUSE OF WORLD WAR I VETERAN DEDUCTION**

**Code:** IC 6-1.1-12-16 and IC 6-1.1-12-17

**Summary:** A surviving spouse may obtain a deduction from the assessed value of tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the deceased spouse served in the military or naval forces of the U.S. before November 12, 1918;
2. the deceased spouse received an honorable discharge; and
3. the surviving spouse is not receiving the veteran with partial disability deduction or over 65 deduction.

**Amount:** \$18,720

## DEDUCTION FOR HOMESTEAD DONATED TO VETERAN

**Code:** IC 6-1.1-12-14.5

**Summary:** A veteran who is a resident of Indiana may obtain a deduction from the assessed value of the homestead that the veteran owns if:

1. the individual served in the military or naval forces of the United States for at least ninety (90) days;
2. the individual received an honorable discharge;
3. the individual has a disability of at least fifty percent (50%);
4. the individual's disability is evidenced by (1) a pension certificate issued by the United States Department of Veterans Affairs, or (2) a certificate of eligibility issued to the individual by the Indiana Department of Veterans' Affairs; and
5. the homestead was conveyed without charge to the veteran by an organization that is exempt from income taxation under the federal Internal Revenue Code.

**Amount:** The amount depends on the on the level of the veteran's disability as evidenced by the applicable certificate from the Indiana Department of Veterans' Affairs or the United States Department of Veterans Affairs:

1. If the veteran is totally disabled, the deduction is equal to one hundred percent (100%) of the assessed value of the homestead.
2. If the veteran has a disability of at least ninety percent (90%) but the veteran is not totally disabled, the deduction is equal to ninety percent (90%) of the assessed value of the homestead.
3. If the veteran has a disability of at least eighty percent (80%) but less than ninety percent (90%), the deduction is equal to eighty percent (80%) of the assessed value of the homestead.
4. If the veteran has a disability of at least seventy percent (70%) but less than eighty percent (80%), the deduction is equal to seventy percent (70%) of the assessed value of the homestead.
5. If the veteran has a disability of at least sixty percent (60%) but less than seventy percent (70%), the deduction is equal to sixty percent (60%) of the assessed value of the homestead.
6. If the veteran has a disability of at least fifty percent (50%) but less than sixty percent (60%), the deduction is equal to fifty percent (50%) of the assessed value of the homestead.

A veteran who receives this deduction may not also receive either the partially disabled or totally disabled veteran's deduction.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Veterans Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>22.6</b>		<b>24.1</b>	
<b>Median:</b>	<b>12.5</b>		<b>13.1</b>	
<b>Lowest:</b>	<b>2.2</b>	<b>Benton</b>	<b>2.7</b>	<b>Union</b>
<b>Highest:</b>	<b>186.1</b>	<b>Marion</b>	<b>195.5</b>	<b>Marion</b>

Table 23: Real Property Veterans Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1	Adams	5.6	5.9	6.3	6.6	7.3	7.8	8.3	6.6%
2	Allen	82.4	86.7	93.2	94.8	99.5	102.6	109.0	6.2%
3	Bartholomew	21.4	22.3	23.6	25.0	25.8	27.4	28.8	5.4%
4	Benton	1.0	1.2	1.4	1.5	1.9	2.2	2.7	23.6%
5	Blackford	5.8	6.1	6.3	6.6	6.8	7.0	7.8	11.9%
6	Boone	10.9	11.4	12.4	13.4	13.5	14.4	15.1	4.4%
7	Brown	10.0	10.5	10.6	11.1	10.5	11.1	11.6	4.0%
8	Carroll	5.7	6.1	6.2	6.7	6.8	6.9	7.5	9.1%
9	Cass	14.0	14.7	15.9	16.3	17.7	18.2	19.6	7.5%
10	Clark	46.7	46.6	48.4	50.4	50.0	49.4	55.0	11.2%
11	Clay	7.7	7.9	8.4	9.2	9.5	9.5	10.5	10.0%
12	Clinton	6.1	6.5	6.5	6.6	7.7	7.4	8.5	14.3%
13	Crawford	4.4	5.2	5.4	5.7	6.6	7.2	7.3	1.9%
14	Daviess	8.8	8.8	9.1	9.6	9.9	10.7	11.2	4.4%
15	Dearborn	16.1	16.8	17.8	18.6	19.6	20.0	21.7	8.5%
16	Decatur	4.3	4.6	4.8	5.0	5.9	5.9	6.2	5.4%
17	DeKalb	14.3	14.8	16.2	17.3	17.3	17.0	18.2	7.4%
18	Delaware	28.6	29.6	30.9	32.7	34.3	36.3	37.5	3.3%
19	Dubois	9.8	10.5	11.3	11.8	12.3	13.0	14.6	11.6%
20	Elkhart	35.2	35.5	37.9	37.4	35.9	38.0	39.4	3.9%
21	Fayette	5.9	6.2	6.6	7.0	7.4	8.0	9.1	13.1%
22	Floyd	27.9	30.2	31.6	34.0	36.6	37.1	37.9	2.3%
23	Fountain	3.9	4.2	4.5	5.1	5.3	5.5	5.9	7.9%
24	Franklin	5.7	6.0	6.2	6.6	7.2	7.7	7.8	2.0%
25	Fulton	8.5	9.3	10.3	10.4	10.7	10.8	11.2	3.5%
26	Gibson	9.7	10.0	10.5	11.0	12.0	12.3	12.7	3.1%
27	Grant	36.2	37.0	38.6	39.2	41.0	43.4	43.9	1.1%
28	Greene	14.5	15.5	15.7	15.9	16.7	16.3	16.8	2.8%
29	Hamilton	58.8	61.2	67.5	72.0	73.9	76.9	82.3	7.0%
30	Hancock	28.3	30.4	35.7	37.7	40.2	41.8	43.9	4.9%
31	Harrison	16.4	17.6	18.9	19.7	20.4	21.5	23.7	10.0%
32	Hendricks	59.2	63.1	67.2	68.9	69.0	70.3	71.6	1.8%
33	Henry	14.7	16.8	18.3	19.2	19.8	16.1	19.8	23.2%
34	Howard	43.8	44.9	46.9	48.2	51.3	52.6	55.1	4.7%
35	Huntington	15.0	15.3	15.9	16.9	18.7	19.4	20.2	3.9%
36	Jackson	8.1	8.2	8.5	8.7	8.9	9.3	10.0	7.0%
37	Jasper	6.9	7.6	8.5	9.0	9.8	10.7	11.7	9.9%
38	Jay	6.9	7.3	7.6	8.4	9.4	9.5	10.2	7.1%
39	Jefferson	11.9	12.3	12.9	12.8	14.2	14.6	15.6	6.5%
40	Jennings	7.5	7.7	7.8	8.3	9.0	9.6	10.3	7.4%
41	Johnson	46.3	52.2	55.9	59.4	60.4	61.4	64.2	4.7%
42	Knox	12.5	12.6	12.8	13.4	13.6	15.1	16.0	5.8%
43	Kosciusko	17.7	18.5	19.8	20.3	20.6	21.2	22.1	4.4%
44	LaGrange	6.3	6.4	6.8	6.8	6.7	6.7	7.0	5.5%
45	Lake	73.6	77.8	82.5	87.8	94.8	100.5	108.6	8.1%
46	LaPorte	24.8	26.6	28.4	30.8	32.0	34.6	37.7	9.1%
47	Lawrence	18.4	19.5	20.4	21.9	23.7	25.1	27.4	9.3%
48	Madison	41.5	44.1	46.6	48.1	49.0	49.4	52.9	7.0%
49	Marion	172.8	171.9	176.6	181.2	182.0	186.1	195.5	5.0%
50	Marshall	12.7	13.8	14.2	14.5	15.4	15.9	16.5	3.3%

Table 23: Real Property Veterans Deductions (in Millions)

<b>County</b>		<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>Pay 2024</b>	<b>Pay 2025</b>	<b>% Change 2024-2025</b>
51	Martin	4.0	4.1	4.4	4.6	4.9	5.1	5.2	1.7%
52	Miami	29.8	29.9	31.5	31.5	33.2	34.3	35.1	2.3%
53	Monroe	27.6	28.8	29.9	30.8	30.8	31.6	32.5	2.9%
54	Montgomery	6.4	6.8	7.6	8.0	8.2	8.9	9.4	5.6%
55	Morgan	26.0	28.7	29.6	31.2	31.8	32.7	34.8	6.4%
56	Newton	3.3	3.4	3.6	3.7	4.1	4.2	4.5	7.6%
57	Noble	17.9	18.4	17.8	18.6	19.5	19.8	20.4	2.9%
58	Ohio	1.8	2.0	2.0	2.3	2.5	2.7	3.0	8.6%
59	Orange	6.8	7.2	7.7	8.4	9.1	9.3	9.5	2.7%
60	Owen	8.6	9.3	10.0	10.4	10.4	10.8	11.3	4.6%
61	Parke	6.0	6.5	6.6	7.3	8.2	7.8	8.2	5.3%
62	Perry	6.0	6.4	6.5	7.0	7.8	7.9	9.5	20.0%
63	Pike	3.4	3.5	3.7	4.0	4.3	4.7	5.0	6.5%
64	Porter	34.6	37.0	39.2	41.4	42.6	44.5	48.1	8.1%
65	Posey	7.7	7.9	8.5	8.9	9.2	9.9	10.4	5.8%
66	Pulaski	3.3	3.3	3.4	3.8	4.2	4.3	4.5	3.8%
67	Putnam	11.9	12.4	11.9	12.4	12.7	13.1	14.7	12.1%
68	Randolph	5.2	5.4	6.0	6.2	6.5	6.6	7.0	5.2%
69	Ripley	8.1	8.7	9.3	10.0	11.3	11.9	12.4	4.0%
70	Rush	3.1	3.4	3.7	4.1	4.2	4.2	4.6	9.1%
71	St. Joseph	54.2	56.3	57.2	58.9	58.1	59.7	61.7	3.3%
72	Scott	7.2	7.4	7.9	8.3	9.0	9.8	10.4	5.6%
73	Shelby	12.1	12.6	13.4	14.0	29.3	37.6	46.6	24.1%
74	Spencer	6.8	7.8	8.6	9.8	10.4	10.8	11.6	7.4%
75	Starke	6.1	6.4	7.2	7.3	7.9	8.1	9.1	13.1%
76	Steuben	10.1	10.8	11.5	12.0	12.4	12.6	13.4	5.9%
77	Sullivan	3.0	3.4	3.6	3.9	4.5	4.4	3.8	-13.8%
78	Switzerland	2.9	3.2	3.3	3.6	3.8	4.1	4.3	5.7%
79	Tippecanoe	20.8	21.7	23.3	24.5	24.9	25.9	27.8	7.3%
80	Tipton	7.7	7.9	8.1	8.2	8.5	8.2	8.1	-0.9%
81	Union	2.0	2.0	2.2	2.4	2.4	2.5	2.7	7.4%
82	Vanderburgh	39.4	41.3	43.2	44.3	45.4	47.2	50.5	7.0%
83	Vermillion	4.4	4.6	5.3	5.4	5.7	6.4	7.0	9.5%
84	Vigo	26.8	27.7	28.1	27.9	31.1	34.0	37.2	9.5%
85	Wabash	14.0	14.5	15.0	15.0	15.9	16.3	17.0	4.3%
86	Warren	2.1	2.1	2.3	2.4	2.6	2.7	2.9	7.9%
87	Warrick	18.7	19.3	20.9	22.2	26.3	28.2	30.4	7.8%
88	Washington	8.8	9.7	10.5	11.0	11.6	12.2	13.6	11.1%
89	Wayne	15.7	16.7	17.7	18.2	19.2	19.9	22.3	11.8%
90	Wells	9.4	10.1	10.2	10.2	10.8	11.2	12.0	7.1%
91	White	7.4	8.0	8.6	8.7	9.4	9.4	10.7	13.2%
92	Whitley	11.9	12.5	12.9	13.1	13.1	12.6	12.9	2.2%
<b>Totals</b>		<b>1,667.8</b>	<b>1,745.2</b>	<b>1,840.3</b>	<b>1,915.3</b>	<b>2,005.8</b>	<b>2,080.1</b>	<b>2,214.3</b>	<b>6.5%</b>
		Median							6.5%
		Maximum: Shelby							24.1%
		Minimum: Sullivan							-13.8%

## Table 24 Blind or Disabled Deduction Real Property

**Code:** IC 6-1.1-12-11 and IC 6-1.1-12-12

**Summary:** An individual may obtain a deduction from the assessed value of real property or a personal property mobile or manufactured home if:

1. the individual is a blind or a disabled person;
2. the real property, mobile home, or manufactured home is principally used and occupied by the individual as the individual's residence;
3. the individual's taxable gross income in the preceding year did not exceed \$17,000; and
4. the individual does not receive the over 65 deduction.

**Amount:** \$12,480

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

Total Blind and/or Disabled Deductions - Real Property - (in Millions)				
	Pay 2024		Pay 2025	
<b>Average:</b>	6.0		5.8	
<b>Median:</b>	3.7		3.6	
<b>Lowest:</b>	0.7	Warren	0.6	Warren
<b>Highest:</b>	54.7	Lake	52.5	Lake

Table 24: Real Property Blind and/or Disabled Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	3.6	3.4	3.4	3.3	3.2	3.1	3.0	-3.2%
2 Allen	16.4	16.6	17.0	16.6	16.4	15.9	15.5	-2.7%
3 Bartholomew	5.5	5.6	5.5	5.6	5.6	5.5	5.2	-5.3%
4 Benton	0.8	0.8	0.8	0.9	0.8	0.8	0.9	8.1%
5 Blackford	3.2	3.2	3.1	3.0	3.0	3.0	2.9	-2.0%
6 Boone	2.6	2.5	2.5	2.3	2.3	2.1	2.0	-2.4%
7 Brown	1.4	1.5	1.4	1.3	1.4	1.4	1.4	1.1%
8 Carroll	1.4	1.5	1.3	1.4	1.4	1.3	1.2	-7.4%
9 Cass	3.3	3.5	3.5	3.5	3.6	3.6	3.7	1.9%
10 Clark	19.7	19.5	18.3	16.8	15.7	14.2	13.3	-6.5%
11 Clay	2.6	2.5	2.4	2.4	2.4	2.3	2.2	-3.9%
12 Clinton	2.5	2.6	2.7	2.7	2.8	2.7	2.6	-1.3%
13 Crawford	3.0	3.1	3.0	2.9	2.9	3.0	3.0	0.0%
14 Daviess	3.7	3.6	3.5	3.5	3.5	3.2	3.0	-5.7%
15 Dearborn	4.3	4.2	4.0	3.8	3.7	3.4	3.3	-3.5%
16 Decatur	2.3	2.2	2.2	2.2	2.2	2.1	2.0	-2.0%
17 DeKalb	2.9	3.0	2.9	3.0	3.0	3.0	3.0	-0.7%
18 Delaware	17.5	17.5	17.3	17.2	17.3	17.3	17.3	0.1%
19 Dubois	2.3	2.3	2.2	2.1	2.1	2.1	2.0	-1.7%
20 Elkhart	11.1	10.8	10.6	10.4	9.9	9.6	9.5	-1.3%
21 Fayette	4.1	4.0	4.0	4.1	4.2	4.3	4.3	-0.5%
22 Floyd	8.6	8.5	8.1	7.7	6.9	6.7	6.4	-3.7%
23 Fountain	2.1	2.0	2.0	2.0	2.0	1.9	1.8	-1.2%
24 Franklin	3.2	3.1	3.0	2.8	2.6	2.6	2.4	-6.7%
25 Fulton	2.2	2.2	2.1	2.0	1.8	1.7	1.7	3.6%
26 Gibson	5.8	6.1	5.9	5.9	5.8	5.6	5.9	4.2%
27 Grant	8.1	8.2	8.3	8.0	8.3	8.5	8.5	0.3%
28 Greene	6.5	6.6	6.3	6.3	6.3	6.0	5.8	-3.8%
29 Hamilton	6.7	6.6	6.4	6.3	6.0	5.9	5.7	-3.1%
30 Hancock	3.2	3.3	3.4	3.4	3.3	3.1	3.1	0.0%
31 Harrison	7.3	7.7	7.6	7.4	7.2	7.4	7.5	0.8%
32 Hendricks	6.6	6.4	6.2	5.9	5.7	5.5	5.3	-3.4%
33 Henry	4.3	4.7	4.7	5.0	5.6	5.8	6.1	4.9%
34 Howard	10.2	10.5	10.5	10.1	10.2	10.4	10.4	0.5%
35 Huntington	5.3	5.2	5.3	5.3	5.2	5.0	4.5	-9.1%
36 Jackson	5.1	5.0	4.7	4.7	4.6	4.4	4.3	-0.8%
37 Jasper	3.7	3.5	3.3	3.0	2.7	2.6	2.3	-9.4%
38 Jay	4.0	4.0	3.8	3.8	3.9	3.7	3.7	-0.1%
39 Jefferson	5.0	4.9	4.8	4.5	4.5	4.3	4.2	-2.8%
40 Jennings	5.7	5.6	5.4	5.4	5.0	4.8	4.7	-3.5%
41 Johnson	9.6	9.7	9.4	9.3	8.9	7.7	7.6	-1.0%
42 Knox	5.2	5.2	5.0	4.9	4.8	4.8	4.8	-0.6%
43 Kosciusko	5.8	6.0	5.9	5.9	5.7	5.6	5.6	-0.1%
44 LaGrange	1.5	1.4	1.2	1.2	1.2	1.1	1.1	2.0%
45 Lake	64.2	62.4	60.2	58.0	57.0	54.7	52.5	-4.0%
46 LaPorte	14.4	14.3	13.9	14.5	14.3	14.5	14.7	1.1%
47 Lawrence	8.3	8.3	8.0	7.9	7.8	7.3	7.0	-3.2%
48 Madison	17.5	17.8	17.9	17.7	17.3	16.7	16.3	-2.9%
49 Marion	38.9	37.5	37.0	37.3	36.9	35.5	34.9	-1.8%
50 Marshall	5.9	6.2	6.2	5.9	5.9	5.2	4.7	-9.9%

Table 24: Real Property Blind and/or Disabled Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	1.8	1.9	1.9	1.9	1.9	1.8	1.6	-13.4%
52	Miami	3.2	3.3	3.3	3.3	3.4	3.4	3.5	2.2%
53	Monroe	6.7	6.8	6.3	6.2	6.0	5.7	5.7	-1.5%
54	Montgomery	2.8	2.8	2.8	2.6	2.4	2.1	2.1	-0.4%
55	Morgan	8.5	8.6	8.5	8.8	8.9	8.6	8.9	3.7%
56	Newton	2.2	2.3	2.3	2.4	2.4	2.3	2.4	3.3%
57	Noble	7.5	7.5	7.3	7.2	6.9	6.8	6.6	-1.8%
58	Ohio	0.7	0.7	0.8	0.7	0.7	0.7	0.7	-10.2%
59	Orange	4.0	4.0	4.0	3.9	3.8	3.6	3.3	-6.8%
60	Owen	3.3	3.3	3.3	3.4	3.5	3.5	3.5	-0.5%
61	Parke	1.7	1.7	1.6	1.7	1.7	1.6	1.4	-7.4%
62	Perry	4.3	4.4	4.2	4.3	4.9	3.9	2.6	-32.7%
63	Pike	2.2	2.2	2.1	2.0	2.1	2.0	2.1	1.2%
64	Porter	12.2	12.0	11.6	11.8	11.5	11.3	10.5	-6.8%
65	Posey	2.4	2.3	2.2	2.2	2.1	1.9	1.9	-1.0%
66	Pulaski	2.0	1.9	1.8	1.8	1.9	1.8	1.7	-3.4%
67	Putnam	4.0	4.0	4.1	4.0	4.0	3.8	3.7	-1.9%
68	Randolph	3.1	3.0	3.1	3.1	3.2	3.3	3.1	-4.9%
69	Ripley	3.9	3.8	3.7	3.6	3.4	3.2	3.0	-5.5%
70	Rush	1.6	1.6	1.6	1.6	1.6	1.6	1.5	-3.0%
71	St. Joseph	13.6	13.8	13.5	13.1	12.7	12.8	12.4	-3.1%
72	Scott	7.1	7.1	6.9	6.7	6.7	6.5	6.3	-3.2%
73	Shelby	4.0	4.0	4.0	3.8	3.5	3.3	3.2	-2.3%
74	Spencer	1.9	1.8	1.9	2.0	1.9	2.0	2.0	0.3%
75	Starke	8.8	9.0	8.8	8.8	8.8	8.6	8.5	-1.3%
76	Steuben	2.3	2.4	2.3	2.4	2.3	2.2	2.1	-1.6%
77	Sullivan	4.3	4.5	4.5	4.7	4.6	4.7	4.6	-1.5%
78	Switzerland	1.4	1.4	1.5	1.5	1.6	1.7	1.6	-2.0%
79	Tippecanoe	4.1	4.1	4.3	4.3	4.1	3.9	3.7	-5.8%
80	Tipton	0.7	0.7	0.7	0.8	0.8	0.8	0.8	-7.1%
81	Union	1.1	1.1	1.1	1.0	1.0	1.0	1.0	3.3%
82	Vanderburgh	26.2	26.2	25.6	24.7	24.1	23.2	22.4	-3.6%
83	Vermillion	3.0	3.1	3.4	3.3	3.3	3.3	3.2	-3.6%
84	Vigo	15.0	14.7	14.6	13.9	13.9	13.8	13.3	-3.4%
85	Wabash	5.3	5.3	5.0	4.9	4.7	4.5	4.5	-1.1%
86	Warren	0.7	0.7	0.6	0.6	0.7	0.7	0.6	-4.7%
87	Warrick	5.8	5.6	5.2	4.7	4.7	4.5	4.4	-1.9%
88	Washington	6.8	6.8	6.6	6.4	6.2	6.0	5.5	-7.2%
89	Wayne	15.7	15.5	15.2	15.1	15.5	15.4	16.6	7.9%
90	Wells	1.1	1.0	1.0	1.1	1.0	1.0	0.9	-10.5%
91	White	2.1	2.1	1.9	1.8	1.7	1.6	1.5	-7.0%
92	Whitley	2.5	2.5	2.5	2.4	2.3	2.3	2.3	-1.1%
<b>Totals</b>		<b>600.9</b>	<b>598.2</b>	<b>586.0</b>	<b>575.7</b>	<b>567.2</b>	<b>549.1</b>	<b>536.1</b>	<b>-2.4%</b>
		Median							-2.0%
		Maximum: Benton							8.1%
		Minimum: Perry							-32.7%

## **Table 25**

### **Energy Systems Deductions**

### **Real Property**

**Code:** Various (See below)

**Summary:** Energy systems deductions:

1. Solar Energy Heating or Cooling System Deduction (IC 6-1.1-12-26, 27.1)
2. Solar Power Device Deduction (IC 6-1.1-12-26.1, 27.1)
3. Wind Powered Device Deduction (IC 6-1.1-12-29, 30)
4. Hydro-Electric Power Device Deduction (IC 6-1.1-12-33, 35.5)
5. Geothermal Energy Heating or Cooling Device Deduction (IC 6-1.1-12-34, 35.5)
6. Resource Recover/Coal or Oil Shale System (IC 6-1.1-12-31)<sup>4</sup>

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Amount:** Solar Energy Heating or Cooling System: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.

Solar Power Device, Wind, Hydroelectric, and Geothermal: Assessed value of property with the device less the assessed value of the property without the device.

Solar Power Device Assessed as Distributable or Personal Property: Assessed value of the device.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

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<sup>4</sup> Ind. Cod § 6-1.1-12-31 was repealed effective January 1, 2020.

**Total Energy Systems Deductions - Real Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	<b>5.4</b>		<b>5.5</b>	
<b>Median:</b>	<b>2.9</b>		<b>2.9</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>36.3</b>	<b>Allen</b>	<b>36.4</b>	<b>Allen</b>

Table 25: Real Property Energy Systems Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	9.2	9.5	10.0	10.3	9.9	10.9	11.7	7.2%
2 Allen	34.4	34.6	34.0	33.7	33.1	36.3	36.4	0.3%
3 Bartholomew	7.7	8.2	8.2	9.8	10.9	12.6	12.8	1.3%
4 Benton	0.4	0.5	0.5	0.5	0.5	0.5	0.5	-2.3%
5 Blackford	1.2	1.2	1.3	1.5	1.9	2.5	2.6	7.4%
6 Boone	10.4	11.0	11.4	12.4	13.3	15.8	17.8	13.0%
7 Brown	1.7	1.8	1.9	2.1	2.1	2.1	2.0	-3.1%
8 Carroll	2.4	2.2	2.2	2.2	2.2	2.4	2.2	-10.1%
9 Cass	1.9	1.9	2.0	2.0	2.0	2.0	2.0	-0.6%
10 Clark	2.8	2.9	2.8	3.4	3.6	2.4	2.3	-5.6%
11 Clay	1.0	1.0	1.1	1.2	1.6	1.5	1.6	5.7%
12 Clinton	2.3	2.4	2.3	2.3	2.3	2.4	2.3	-1.1%
13 Crawford	-	0.2	0.2	0.2	0.2	0.3	0.3	24.3%
14 Daviess	2.9	3.0	3.1	3.2	3.6	4.2	4.5	6.7%
15 Dearborn	5.9	6.2	6.8	7.0	7.3	7.7	8.2	5.5%
16 Decatur	8.2	8.2	9.6	9.6	10.0	10.5	10.9	3.1%
17 DeKalb	13.2	14.8	15.3	16.0	11.2	11.4	11.7	2.2%
18 Delaware	0.0	0.0	-	0.0	0.0	-	0.0	n/a
19 Dubois	12.4	12.6	12.8	12.9	12.5	12.7	16.6	30.9%
20 Elkhart	5.9	6.9	7.5	8.0	8.3	11.3	12.6	12.2%
21 Fayette	0.4	0.5	0.5	0.5	0.6	0.6	0.6	2.7%
22 Floyd	3.6	4.0	4.0	4.3	4.5	4.5	5.7	26.2%
23 Fountain	-	0.0	0.0	0.0	0.1	0.1	0.0	-35.2%
24 Franklin	7.3	7.8	8.2	8.5	9.4	10.5	11.2	7.0%
25 Fulton	3.0	3.0	3.0	2.9	3.0	3.0	2.9	-2.3%
26 Gibson	2.3	2.6	2.8	3.0	2.8	2.7	2.7	0.7%
27 Grant	3.5	3.6	3.6	3.6	0.4	0.3	0.3	0.0%
28 Greene	2.2	2.4	2.5	2.6	3.1	3.0	3.2	6.0%
29 Hamilton	15.3	15.7	15.0	15.4	21.1	20.2	21.4	5.9%
30 Hancock	2.2	2.5	2.7	2.8	2.9	3.1	3.1	2.8%
31 Harrison	2.1	2.3	2.3	2.4	2.8	2.8	2.8	1.9%
32 Hendricks	3.9	4.0	4.0	5.4	7.0	8.4	10.2	20.9%
33 Henry	2.1	2.2	2.2	3.2	3.5	3.9	4.3	8.7%
34 Howard	8.4	8.3	8.3	8.3	8.1	8.0	7.8	-2.1%
35 Huntington	12.3	12.8	12.9	12.4	11.6	11.5	11.4	-0.8%
36 Jackson	1.4	1.7	1.8	2.0	2.1	2.4	3.1	29.3%
37 Jasper	0.9	0.9	0.9	0.9	0.9	0.9	0.8	-2.0%
38 Jay	2.8	2.9	3.3	3.7	6.5	7.0	7.6	7.2%
39 Jefferson	1.9	2.0	2.0	2.1	2.1	2.2	2.4	7.9%
40 Jennings	1.9	2.0	2.2	2.1	2.8	3.1	3.1	0.9%
41 Johnson	0.6	0.7	0.8	2.4	2.6	6.4	6.7	4.7%
42 Knox	1.5	1.3	1.7	1.8	1.8	1.8	1.8	0.8%
43 Kosciusko	20.2	21.7	23.9	26.3	30.3	33.1	21.2	-36.1%
44 LaGrange	2.8	2.9	2.9	3.0	3.0	2.9	2.9	0.2%
45 Lake	2.9	3.1	3.2	3.7	3.9	5.3	4.8	-10.8%
46 LaPorte	0.1	0.1	0.2	0.3	0.3	0.4	0.4	2.9%
47 Lawrence	4.0	4.2	4.5	4.7	5.3	6.6	7.3	11.5%
48 Madison	1.9	2.0	2.1	2.1	2.1	2.2	2.2	1.4%
49 Marion	9.1	8.9	9.0	9.2	9.6	9.8	10.0	1.1%
50 Marshall	3.6	4.0	4.2	5.0	6.0	7.1	6.8	-4.6%

Table 25: Real Property Energy Systems Deductions (in Millions)

<b>County</b>		<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>Pay 2024</b>	<b>Pay 2025</b>	<b>% Change 2024-2025</b>
51	Martin	1.9	2.0	2.0	2.3	2.4	2.6	2.7	4.4%
52	Miami	5.2	5.3	5.3	5.3	5.3	5.4	5.3	-2.7%
53	Monroe	4.1	4.1	4.2	4.6	4.6	3.1	3.0	-0.8%
54	Montgomery	3.5	3.7	3.8	3.9	4.2	4.8	4.7	-2.2%
55	Morgan	13.6	14.0	16.1	17.6	19.1	13.4	13.3	-1.2%
56	Newton	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
57	Noble	16.6	16.5	16.2	18.1	18.6	18.9	20.2	7.0%
58	Ohio	1.2	1.3	1.4	1.5	1.7	1.7	1.8	3.7%
59	Orange	0.8	0.9	1.0	1.1	1.1	1.2	1.6	25.6%
60	Owen	2.0	1.9	1.9	2.0	2.1	2.2	2.2	2.4%
61	Parke	0.0	1.0	1.1	1.1	1.0	1.1	1.0	-9.0%
62	Perry	0.2	0.2	0.3	0.3	0.3	0.3	0.3	-1.2%
63	Pike	1.2	1.2	1.3	1.4	1.4	1.6	1.7	5.5%
64	Porter	2.5	2.6	2.7	2.8	2.3	2.3	2.2	-2.8%
65	Posey	2.3	2.9	3.4	4.1	4.6	5.1	5.3	4.6%
66	Pulaski	1.2	1.3	1.3	1.3	1.3	1.3	1.4	4.8%
67	Putnam	1.8	1.8	2.0	2.0	2.0	2.0	2.0	0.8%
68	Randolph	1.5	1.6	2.5	2.6	2.9	3.8	4.2	10.2%
69	Ripley	6.5	6.8	8.3	8.6	9.0	8.9	9.0	1.4%
70	Rush	1.2	1.3	1.3	1.4	1.5	1.5	1.6	12.6%
71	St. Joseph	2.3	2.5	2.7	3.1	3.9	4.4	2.9	-33.8%
72	Scott	-	-	-	-	-	-	-	
73	Shelby	5.6	6.2	6.8	7.0	7.4	8.0	8.3	4.4%
74	Spencer	2.1	2.2	2.1	2.4	2.5	2.3	2.3	0.2%
75	Starke	0.9	0.9	1.0	1.0	1.0	1.0	0.9	-4.2%
76	Steuben	2.1	2.2	2.3	2.3	2.3	2.5	2.7	7.6%
77	Sullivan	-	0.9	1.0	1.2	1.2	1.7	1.7	2.2%
78	Switzerland	0.3	0.3	0.4	0.5	0.5	0.5	0.5	0.0%
79	Tippecanoe	0.0	0.0	0.0	0.0	0.2	0.6	0.6	0.0%
80	Tipton	4.5	4.6	4.8	4.4	4.4	3.8	3.8	-2.1%
81	Union	0.5	0.5	0.6	0.6	0.6	0.6	0.6	-0.4%
82	Vanderburgh	6.6	7.7	8.6	12.6	15.4	18.3	20.7	12.9%
83	Vermillion	0.6	0.6	0.7	0.6	0.7	0.7	0.7	-1.5%
84	Vigo	2.0	2.2	2.5	3.2	3.8	4.6	5.4	17.2%
85	Wabash	8.3	8.7	8.7	8.8	8.9	9.0	8.9	-1.1%
86	Warren	-	0.9	0.9	0.9	0.9	0.9	0.9	0.0%
87	Warrick	2.7	2.8	2.9	4.2	5.1	7.9	8.0	1.6%
88	Washington	0.5	0.4	0.4	0.5	0.5	0.6	0.6	0.1%
89	Wayne	2.7	2.9	3.1	3.3	3.3	3.4	3.5	2.0%
90	Wells	8.6	8.6	8.9	9.1	9.3	9.2	9.4	2.6%
91	White	0.4	0.4	0.5	0.5	0.5	0.4	0.5	11.3%
92	Whitley	13.3	13.6	13.0	13.4	13.8	15.8	15.6	-0.9%
<b>Totals</b>		<b>379.5</b>	<b>398.7</b>	<b>416.0</b>	<b>444.2</b>	<b>468.2</b>	<b>500.6</b>	<b>509.8</b>	<b>1.8%</b>
		Median							1.5%
		Maximum: Dubois							30.9%
		Minimum: Kosciusko							-36.1%

## Table 26 Fertilizer and Pesticide Storage Deduction Real Property

**Code:** IC 6-1.1-12-38

**Summary:** The owner of improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under IC 15-16-4-52 is entitled to a deduction from the assessed value of the property.

**Amount:** The assessed value of the storage improvements.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Fertilizer and Pesticide Storage Deductions - Real Property - (in Millions)				
	Pay 2024		Pay 2025	
<b>Average:</b>	<b>0.4</b>		<b>0.4</b>	
<b>Median:</b>	<b>0.1</b>		<b>0.1</b>	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>3.2</b>	<b>Decatur</b>	<b>3.2</b>	<b>Decatur</b>

Table 26: Real Property Fertilizer and Pesticide Storage Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.3	0.4	0.4	0.4	0.4	0.4	0.5	14.4%
2 Allen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.9%
3 Bartholomew	0.0	0.0	0.0	0.0	0.0	-	0.0	n/a
4 Benton	0.4	0.3	0.3	0.4	0.4	0.3	0.3	-1.4%
5 Blackford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-10.3%
6 Boone	0.0	0.0	0.0	0.0	0.0	0.2	0.2	-1.8%
7 Brown	-	-	-	-	-	-	-	
8 Carroll	0.2	0.2	0.2	0.2	0.3	0.3	0.3	3.9%
9 Cass	0.6	0.7	0.7	0.7	0.8	0.8	0.9	4.7%
10 Clark	-	-	-	-	-	-	-	
11 Clay	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
12 Clinton	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0%
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	0.3	n/a
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	3.1	3.1	3.1	3.1	3.1	3.2	3.2	0.0%
17 DeKalb	1.0	1.0	1.0	0.9	1.0	1.1	1.1	1.6%
18 Delaware	0.6	0.6	0.4	0.1	0.2	0.2	0.2	-3.0%
19 Dubois	0.1	0.1	0.1	0.1	0.3	0.3	0.3	-10.5%
20 Elkhart	0.9	0.9	1.0	1.0	1.1	1.2	1.3	7.8%
21 Fayette	0.2	0.2	0.2	0.2	0.2	0.6	0.6	2.6%
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	0.5	0.5	0.5	0.4	0.4	0.2	0.3	34.3%
26 Gibson	0.6	0.6	0.6	0.6	0.7	0.7	1.2	68.2%
27 Grant	0.1	0.1	0.1	0.1	0.2	0.2	0.2	2.2%
28 Greene	0.5	0.3	0.2	1.2	1.1	1.1	1.2	7.9%
29 Hamilton	0.5	0.5	0.5	0.5	0.5	0.7	0.6	-13.9%
30 Hancock	0.3	0.3	0.3	-	-	-	-	
31 Harrison	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
32 Hendricks	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0%
33 Henry	0.3	0.3	0.3	0.3	0.2	0.3	0.4	15.1%
34 Howard	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-1.2%
35 Huntington	1.6	1.6	1.4	1.4	1.7	1.6	1.6	4.1%
36 Jackson	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.5%
37 Jasper	0.8	0.8	0.8	0.8	0.8	0.8	0.8	4.9%
38 Jay	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-28.5%
39 Jefferson	-	-	0.9	0.9	1.0	1.0	1.0	0.0%
40 Jennings	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
41 Johnson	-	-	-	-	-	-	-	
42 Knox	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.0%
43 Kosciusko	0.9	0.8	0.8	0.8	0.9	0.7	0.7	-3.1%
44 LaGrange	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-20.1%
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	0.4	0.4	0.4	0.4	0.4	0.5	0.4	-7.2%
48 Madison	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.0%
49 Marion	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-6.3%
50 Marshall	0.1	0.1	0.2	0.2	0.2	-	0.2	n/a

Table 26: Real Property Fertilizer and Pesticide Storage Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
52	Miami	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-1.2%
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	1.8	1.8	1.8	1.9	1.9	2.2	2.3	2.2%
55	Morgan	-	-	-	-	-	-	-	
56	Newton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
57	Noble	0.5	0.5	0.5	0.5	0.5	0.5	0.5	18.2%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-2.3%
60	Owen	-	-	-	-	-	-	-	
61	Parke	0.0	0.0	0.1	0.1	0.1	0.0	0.1	376.3%
62	Perry	-	-	-	-	-	-	-	
63	Pike	-	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	1.0	1.4	1.8	1.8	2.0	1.7	1.8	3.0%
66	Pulaski	0.4	0.4	0.4	0.6	0.6	0.7	0.6	-10.5%
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	0.4	0.5	0.5	0.5	1.0	1.1	1.1	-1.0%
69	Ripley	0.0	0.0	1.3	1.7	1.7	1.7	1.7	-0.1%
70	Rush	0.6	0.7	0.6	0.6	0.6	0.6	0.6	-5.5%
71	St. Joseph	0.3	0.3	0.3	0.2	0.2	0.2	0.1	-75.2%
72	Scott	-	-	-	-	-	-	-	
73	Shelby	0.7	0.7	0.7	0.6	0.7	0.4	0.3	-37.7%
74	Spencer	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	0.2	0.6	0.6	0.6	0.7	0.7	0.0%
80	Tipton	-	-	-	-	-	-	-	
81	Union	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.0%
82	Vanderburgh	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	0.2	0.2	0.2	0.2	0.2	0.2	0.3	28.9%
86	Warren	-	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	0.5	0.5	0.5	0.5	0.8	0.8	0.8	0.0%
90	Wells	0.5	0.4	0.4	0.4	0.5	0.4	0.4	11.7%
91	White	0.6	0.6	0.7	0.7	0.7	0.7	0.6	-2.8%
92	Whitley	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-6.8%
<b>Totals</b>		<b>26.4</b>	<b>26.8</b>	<b>29.4</b>	<b>30.1</b>	<b>33.0</b>	<b>33.1</b>	<b>34.0</b>	<b>2.9%</b>
		Median							0.0%
		Maximum: Parke							376.3%
		Minimum: St. Joseph							-75.2%

## Table 27 Model Residence Deduction Real Property

**Code:** IC 6-1.1-12.6

**Summary:** Real property that consists of a single family residence, single family townhouse, or single family condominium unit that has never been occupied as a principal residence, and is used for display or demonstration to prospective buyers or lessees for purposes of potential acquisition or lease of a similar type of residence, townhouse, or condominium unit on the same property or other property is considered model residence.

**Amount:** Eligible applicants are entitled to a deduction from the assessed value of the residence in the amount of 50% of the assessed value of the model residence for:

1. not more than one assessment date for which the model residence is assessed as a partially completed structure;
2. the assessment date for which the model residence is first assessed as a fully completed structure; and
3. the two assessment dates that immediately follow the first assessment date.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Model Residence Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>0.1</b>		<b>0.2</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>2.7</b>	<b>Hamilton</b>	<b>4.3</b>	<b>Hamilton</b>

Table 27: Real Property Model Residence Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	-	-	-	-	-	-	-	
2 Allen	1.1	1.3	1.1	1.1	1.8	1.2	2.9	149.8%
3 Bartholomew	-	-	-	-	-	0.2	-	-100.0%
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	1.9	1.8	1.0	0.9	-	-	0.6	n/a
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	0.2	0.5	0.1	-	0.3	0.4	0.3	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	0.2	-	-	-	-	-	
20 Elkhart	-	0.0	-	-	-	0.1	0.1	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	0.2	0.1	0.2	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	4.6	6.2	3.8	2.8	2.0	2.7	4.3	62.0%
30 Hancock	0.3	0.2	-	0.1	0.3	0.7	0.2	-75.3%
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	0.2	0.5	0.3	0.2	0.2	0.4	0.2	-56.2%
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	0.1	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	0.3	0.3	-	0.3	0.5	0.5	0.2	-60.8%
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	2.3	0.1	1.0	2.2	2.5	1.9	2.7	42.6%
46 LaPorte	0.2	0.1	0.1	0.1	-	-	1.2	n/a
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	0.2	0.3	0.1	-	-	0.2	n/a
50 Marshall	-	-	-	-	-	-	-	

Table 27: Real Property Model Residence Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	-	-	-	-	-	-	-
52	Miami	-	-	-	-	-	-	-
53	Monroe	0.1	-	-	-	0.3	0.3	
54	Montgomery	-	-	-	-	-	-	-
55	Morgan	-	-	-	-	-	-	-
56	Newton	-	-	-	-	-	-	-
57	Noble	-	-	-	-	-	-	-
58	Ohio	-	-	-	-	-	-	-
59	Orange	-	-	-	-	-	-	-
60	Owen	-	-	-	-	-	-	-
61	Parke	0.1	0.1	-	-	-	-	-
62	Perry	-	-	-	-	-	-	-
63	Pike	-	-	-	-	-	-	-
64	Porter	0.6	0.6	0.4	0.3	0.3	0.2	658.3%
65	Posey	-	-	-	-	-	-	-
66	Pulaski	-	-	-	-	-	-	-
67	Putnam	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-
71	St. Joseph	-	-	-	-	0.0	0.0	0.5
72	Scott	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-
74	Spencer	-	-	-	-	-	-	-
75	Starke	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-
77	Sullivan	-	-	-	-	-	-	-
78	Switzerland	-	-	-	-	-	-	-
79	Tippecanoe	0.2	-	-	-	0.1	0.2	0.2
80	Tipton	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-
82	Vanderburgh	-	-	0.1	-	-	0.4	0.9
83	Vermillion	-	-	-	-	-	-	-
84	Vigo	0.3	0.4	0.1	0.1	-	-	-
85	Wabash	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-
87	Warrick	-	-	-	-	-	-	0.2
88	Washington	-	-	-	-	-	-	n/a
89	Wayne	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	0.1	-100.0%
91	White	-	-	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-
<b>Totals</b>	<b>12.3</b>	<b>12.6</b>	<b>8.3</b>	<b>8.2</b>	<b>8.2</b>	<b>9.2</b>	<b>16.9</b>	<b>82.9%</b>
					Median			-56.2%
					Maximum:	Porter		658.3%
					Minimum:	Multiple		-100.0%

## Table 28 Residence in Inventory Deduction Real Property

**Code:** IC 6-1.1-12.8

**Summary:** Real property that is not a model residence as defined in IC 6-1.1-12.6-1 and consists of a single family residence, a single family townhouse, or a single family condominium unit that has never been occupied. The term does not include any of the land on which the residence, townhouse, or condominium is located.

**Amount:** Eligible applicants are entitled to a deduction from the assessed value of the structure(s) in the amount of 50% of the assessed value of the residence in inventory for:

1. not more than one assessment date for which the residence in inventory is assessed as a partially completed structure;
2. the assessment date for which the residence in inventory is first assessed as a fully completed structure; and
3. the two assessment dates that immediately follow the first assessment date.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion

<b>Total Residence in Inventory Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>0.0</b>		<b>0.0</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>1.0</b>	<b>St. Joseph</b>	<b>0.7</b>	<b>Hamilton</b>

Table 28: Real Property Residence in Inventory Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	-	-	-	-	-	-	-	
2 Allen	0.6	0.1	-	0.1	0.3	0.0	0.7	2239.6%
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	0.1	0.1	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	0.1	-	-	-	
20 Elkhart	0.0	-	-	-	-	0.3	0.3	-3.1%
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	-	1.2	0.5	0.7	-	0.6	0.7	26.9%
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	-	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	0.1	-	-100.0%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	0.1	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	0.6	-	0.1	-	-	0.0	n/a
50 Marshall	-	-	-	-	-	-	-	

Table 28: Real Property Residence in Inventory Deductions (in Millions)

<u>County</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>	<u>Pay 2025</u>	<u>% Change 2024-2025</u>		
51	Martin	-	-	-	-	-	-			
52	Miami	-	-	-	-	-	-			
53	Monroe	-	-	-	-	-	-			
54	Montgomery	-	-	-	-	-	-			
55	Morgan	-	-	-	-	-	-			
56	Newton	-	-	-	-	-	-			
57	Noble	-	-	-	-	-	-			
58	Ohio	-	-	-	-	-	-			
59	Orange	-	-	-	-	-	-			
60	Owen	-	-	-	-	-	-			
61	Parke	-	-	-	-	-	-			
62	Perry	-	-	-	-	-	-			
63	Pike	-	-	-	-	-	-			
64	Porter	-	-	-	-	-	-			
65	Posey	-	-	-	-	-	-			
66	Pulaski	-	-	-	-	-	-			
67	Putnam	-	-	-	-	-	-			
68	Randolph	-	-	-	-	-	-			
69	Ripley	-	-	-	-	-	-			
70	Rush	-	-	-	-	-	-			
71	St. Joseph	-	-	-	-	1.0	0.4	-54.9%		
72	Scott	-	-	-	-	-	-			
73	Shelby	-	-	-	-	-	-			
74	Spencer	-	-	-	-	-	-			
75	Starke	-	-	-	-	-	-			
76	Steuben	-	-	-	-	-	-			
77	Sullivan	-	-	-	-	-	-			
78	Switzerland	-	-	-	-	-	-			
79	Tippecanoe	0.5	0.1	-	-	-	-			
80	Tipton	-	-	-	-	-	-			
81	Union	-	-	-	-	-	-			
82	Vanderburgh	0.1	-	-	-	-	-			
83	Vermillion	-	-	-	-	-	-			
84	Vigo	0.2	-	-	-	-	-			
85	Wabash	-	-	-	-	-	-			
86	Warren	-	-	-	-	-	-			
87	Warrick	-	-	-	-	-	-			
88	Washington	-	-	-	-	-	-			
89	Wayne	-	-	-	-	-	-			
90	Wells	-	-	-	-	-	-			
91	White	-	-	-	-	-	-			
92	Whitley	-	-	-	-	-	-			
<b>Totals</b>		<b>1.4</b>	<b>2.2</b>	<b>0.6</b>	<b>1.0</b>	<b>0.3</b>	<b>2.0</b>	<b>2.2</b>	<b>8.3%</b>	
									Median	-3.1%
									Maximum: Allen	2239.6%
									Minimum: Multiple	-100.0%

## Table 29 Heritage Barn Deduction Real Property

**Code:** IC 6-1.1-12-26.2

**Summary:** A heritage barn is defined as barn with mortise and tenon construction that on the assessment date was constructed before 1950 and retains sufficient integrity of design, materials, and construction to clearly identify the building as a barn. The term does not include a building used as a dwelling.

**Amount:** Eligible applicants are entitled to a deduction equal to 100% of the assessed value of the structure and foundation of the heritage barn.

**Comments:** The deduction was first available in Pay 2016. A heritage barn must meet all the eligible requirements central to a heritage barn deduction. A county may impose an annual public safety fee not to exceed \$50 for each heritage barn receiving this deduction.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Heritage Barn Deductions - Real Property - (in Millions)				
	Pay 2024		Pay 2025	
<b>Average:</b>	0.7		0.8	
<b>Median:</b>	0.2		0.3	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	8.3	<b>Elkhart</b>	9.7	<b>Elkhart</b>

Table 29: Real Property Heritage Barn Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.0	0.2	0.1	0.2	0.2	0.3	0.5	67.4%
2 Allen	0.0	2.6	3.0	3.4	3.4	4.7	5.2	11.6%
3 Bartholomew	0.0	0.3	0.3	0.4	0.5	0.6	0.6	3.9%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.1	187.2%
5 Blackford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-21.7%
6 Boone	0.0	0.5	0.9	1.1	1.2	1.6	1.5	-4.4%
7 Brown	0.0	-	-	0.0	0.0	0.0	0.0	0.0%
8 Carroll	0.0	0.2	0.2	0.3	0.3	0.4	0.4	1.0%
9 Cass	0.0	0.1	0.2	0.2	0.3	0.5	0.5	2.8%
10 Clark	0.0	0.1	0.1	0.1	0.1	0.1	0.1	-10.8%
11 Clay	0.0	0.2	0.2	0.2	0.2	0.3	0.3	-1.8%
12 Clinton	0.0	0.2	0.2	0.3	0.4	0.4	0.4	18.8%
13 Crawford	0.0	0.0	0.0	0.0	0.0	0.0	0.1	159.0%
14 Daviess	0.0	-	-	-	0.0	0.0	0.1	337.8%
15 Dearborn	0.0	0.4	0.6	0.8	1.0	1.7	1.6	-6.7%
16 Decatur	0.0	0.1	0.0	0.1	0.1	0.1	0.1	-14.3%
17 DeKalb	0.0	0.2	0.3	0.4	0.5	0.6	0.9	52.9%
18 Delaware	0.0	0.5	1.0	1.0	1.3	1.3	2.2	65.8%
19 Dubois	0.0	0.1	0.1	0.1	0.1	0.1	0.2	184.7%
20 Elkhart	0.0	3.0	4.9	5.3	6.4	8.3	9.7	17.2%
21 Fayette	0.0	0.2	0.2	0.3	0.5	0.8	0.7	-11.2%
22 Floyd	0.0	0.1	0.1	0.1	0.2	0.2	0.5	97.5%
23 Fountain	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0%
24 Franklin	0.0	0.0	0.0	0.1	0.1	0.2	0.3	26.0%
25 Fulton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-10.3%
26 Gibson	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-8.4%
27 Grant	0.0	0.0	0.0	0.0	0.1	0.1	0.1	93.7%
28 Greene	0.0	0.0	0.1	0.1	0.1	0.2	0.1	-29.6%
29 Hamilton	0.0	0.3	0.3	0.5	0.6	0.7	0.8	11.7%
30 Hancock	0.0	0.0	0.0	0.0	0.0	6.4	7.0	8.9%
31 Harrison	0.0	0.2	0.3	0.4	0.5	0.6	0.8	36.9%
32 Hendricks	0.0	0.5	0.7	0.8	0.8	0.8	1.3	56.5%
33 Henry	0.0	-	-	0.1	0.1	0.1	0.1	64.5%
34 Howard	0.0	0.1	0.2	0.2	0.2	0.3	0.3	13.0%
35 Huntington	0.0	0.0	0.1	0.1	0.2	0.3	0.4	11.0%
36 Jackson	0.0	0.3	0.4	0.7	0.9	1.3	1.4	6.3%
37 Jasper	0.0	-	-	-	0.0	0.0	0.0	0.0%
38 Jay	0.0	0.5	0.8	1.0	1.2	1.8	2.0	11.1%
39 Jefferson	0.0	0.1	0.1	0.1	0.2	0.2	0.2	3.7%
40 Jennings	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
41 Johnson	0.0	0.1	0.2	0.2	0.2	0.3	0.4	28.7%
42 Knox	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-23.8%
43 Kosciusko	0.0	1.2	1.8	2.3	3.0	4.3	5.3	22.7%
44 LaGrange	0.0	0.2	0.2	0.7	0.8	0.9	1.1	18.0%
45 Lake	0.0	0.2	0.2	0.2	0.3	0.3	0.3	5.2%
46 LaPorte	0.0	0.4	0.4	0.4	0.4	0.5	0.5	-1.7%
47 Lawrence	0.0	0.0	0.2	0.3	0.3	0.4	0.3	-14.7%
48 Madison	0.0	0.6	0.7	0.7	0.7	0.7	0.8	19.6%
49 Marion	0.0	0.1	0.2	0.2	0.2	0.2	0.2	-2.3%
50 Marshall	0.0	1.3	1.5	1.7	1.9	2.5	2.0	-19.9%

Table 29: Real Property Heritage Barn Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.0	-	0.0	-	0.0	0.0	0.0	730.8%
52	Miami	0.0	0.4	0.4	0.5	0.6	0.9	1.0	22.9%
53	Monroe	0.0	0.1	0.1	0.2	0.2	0.3	0.3	1.3%
54	Montgomery	0.0	0.0	0.0	0.0	0.0	0.1	0.1	21.4%
55	Morgan	0.0	0.0	0.0	0.0	0.0	0.1	0.1	-10.2%
56	Newton	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0%
57	Noble	0.0	0.8	1.1	1.3	1.5	1.9	2.4	22.2%
58	Ohio	0.0	-	-	0.0	0.0	0.0	0.1	6.3%
59	Orange	0.0	0.0	0.0	0.0	0.0	0.0	0.1	566.4%
60	Owen	0.0	0.1	0.1	0.1	0.1	0.1	0.1	8.4%
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.0	0.0	0.0	0.0	0.1	0.1	0.1	40.7%
63	Pike	-	-	-	-	-	-	-	
64	Porter	0.0	0.3	0.3	0.3	0.4	0.4	0.5	9.7%
65	Posey	0.0	0.0	0.0	0.0	0.0	0.1	0.1	-23.8%
66	Pulaski	0.0	-	-	0.0	0.0	0.0	0.1	367.9%
67	Putnam	0.0	0.1	0.1	0.1	0.1	0.1	0.1	30.7%
68	Randolph	0.0	1.3	1.9	2.6	3.2	6.3	6.8	7.6%
69	Ripley	0.0	0.0	0.0	0.0	0.0	0.0	0.0	124.1%
70	Rush	0.0	0.0	0.1	0.1	0.1	0.2	0.3	60.1%
71	St. Joseph	0.0	1.1	1.5	1.8	1.8	2.5	2.5	1.9%
72	Scott	0.0	0.0	0.0	0.0	0.0	0.1	0.1	30.6%
73	Shelby	0.0	0.1	0.1	0.1	0.1	0.2	0.2	-0.4%
74	Spencer	0.0	0.0	0.1	0.1	0.1	0.1	0.1	-12.0%
75	Starke	-	-	-	-	-	-	-	
76	Steuben	0.0	0.1	0.2	0.3	0.3	0.3	0.5	38.6%
77	Sullivan	0.0	-	-	-	-	-	-	n/a
78	Switzerland	0.0	0.0	0.0	0.0	0.0	0.0	0.1	24.8%
79	Tippecanoe	0.0	0.3	0.3	0.3	0.3	0.3	0.5	50.9%
80	Tipton	0.0	0.6	0.7	0.7	0.8	0.9	1.0	1.0%
81	Union	0.0	0.0	0.1	0.1	0.1	0.1	0.1	-34.2%
82	Vanderburgh	0.0	0.1	0.1	0.1	0.1	0.1	0.1	3.9%
83	Vermillion	0.0	0.1	0.1	0.1	0.2	0.2	0.2	15.0%
84	Vigo	0.0	0.0	0.1	0.1	0.1	0.2	0.2	34.0%
85	Wabash	0.0	0.1	0.1	0.1	0.2	0.4	0.6	56.8%
86	Warren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.9%
87	Warrick	0.0	-	0.0	0.0	0.0	0.0	0.0	103.3%
88	Washington	0.0	0.3	0.4	0.4	0.5	0.5	0.7	32.0%
89	Wayne	0.0	2.6	3.1	3.3	3.4	3.6	3.4	-4.8%
90	Wells	0.0	-	-	-	-	-	-	n/a
91	White	0.0	0.3	0.3	0.3	0.3	0.5	0.5	1.9%
92	Whitley	0.0	0.6	0.7	0.8	0.9	1.3	1.3	-0.1%
<b>Totals</b>		<b>0.0</b>	<b>24.9</b>	<b>32.9</b>	<b>39.3</b>	<b>45.3</b>	<b>67.3</b>	<b>75.7</b>	<b>12.5%</b>
		Median							9.7%
		Maximum: Martin							730.8%
		Minimum: Union							-34.2%

## Table 30 to Table 32 Personal Property Exemptions, Deductions & Abatements

Tables 30 through 32 summarize all personal property exemptions, deductions, and abatements over a seven-year period, from Pay 2019 to Pay 2025. Table 30 summarizes the totals for exemptions, deductions, and abatements combined. Table 31 summarizes the personal property exemptions. Table 32 combines both personal property deductions and abatements. These tables show the percentage increase/decrease from Pay 2024 to Pay 2025 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2024 to Pay 2025 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following personal property deductions and abatements are included:

- Rehabilitation & Economic Revitalization Area Abatements
- Enterprise Zone Investment Deductions
- Personal Property Veteran Deductions
- Energy Systems Deductions

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Exemptions, Deductions, & Abatements - Personal Property - (in Millions)			
	Pay 2024		Pay 2025
<b>Average:</b>	115.0		124.8
<b>Median:</b>	44.2		52.9
<b>Lowest:</b>	-	<b>Multiple Counties Reporting Zero</b>	0.0
			<b>Crawford</b>
<b>Highest:</b>	1,898.9	<b>Marion</b>	1,744.9
			<b>Marion</b>

<b>Total Exemptions - Personal Property - (in Millions)</b>				
	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	41.0		40.5	
<b>Median:</b>	4.7		5.3	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	1,276.8	Marion	1,084.8	Marion

<b>Total Deductions and Abatements - Personal Property - (in Millions)</b>				
	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	74.4		84.2	
<b>Median:</b>	28.9		38.8	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	622.1	Marion	684.9	White

Table 30: Personal Property Exemptions, Deductions, &amp; Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	65.9	87.7	90.4	81.1	73.8	69.2	64.5	-6.8%
2 Allen	584.1	795.7	883.4	901.7	810.2	755.4	767.1	1.6%
3 Bartholomew	136.8	126.1	112.6	113.7	130.3	128.4	127.0	-1.0%
4 Benton	173.2	190.2	170.1	251.1	220.5	202.9	194.6	-4.1%
5 Blackford	21.3	23.1	23.6	22.9	18.4	14.9	14.0	-6.0%
6 Boone	124.5	180.6	198.5	249.9	250.4	183.4	147.2	-19.7%
7 Brown	0.6	0.7	0.7	0.8	0.7	0.6	11.2	1814.4%
8 Carroll	0.5	9.4	9.5	7.3	4.7	2.9	2.1	-27.4%
9 Cass	12.6	20.0	32.9	31.7	29.2	29.3	26.9	-8.0%
10 Clark	105.9	116.3	134.4	156.5	138.1	153.6	137.2	-10.7%
11 Clay	9.0	8.1	6.3	5.5	5.6	6.5	10.7	64.4%
12 Clinton	14.3	15.0	46.9	79.3	81.0	93.5	81.5	-12.8%
13 Crawford	0.0	0.2	0.2	0.1	0.1	-	0.0	n/a
14 Daviess	6.8	7.1	4.7	5.2	9.8	11.9	7.6	-36.2%
15 Dearborn	3.2	3.1	3.1	3.0	6.7	8.7	13.1	49.6%
16 Decatur	45.5	40.2	35.8	33.2	21.9	32.9	19.1	-41.8%
17 DeKalb	56.3	51.0	45.0	34.9	39.9	48.5	46.5	-4.2%
18 Delaware	80.0	73.5	64.0	65.6	70.8	73.7	81.8	10.9%
19 Dubois	59.2	59.5	58.3	61.4	73.1	4.9	73.9	1417.2%
20 Elkhart	152.7	146.9	151.4	149.2	156.7	159.5	168.8	5.8%
21 Fayette	30.0	21.1	16.9	19.1	20.8	20.6	20.9	1.5%
22 Floyd	24.6	20.3	38.9	41.4	45.6	52.3	82.0	56.8%
23 Fountain	-	0.0	0.7	0.6	0.5	0.3	4.0	1218.9%
24 Franklin	1.1	1.1	1.1	1.1	1.0	1.1	1.2	10.7%
25 Fulton	3.9	7.6	12.5	5.4	4.4	3.4	1.3	-60.8%
26 Gibson	11.4	12.3	198.3	255.2	234.3	225.6	192.3	-14.8%
27 Grant	95.5	102.7	95.4	99.1	94.7	85.5	72.2	-15.6%
28 Greene	10.3	8.0	10.8	11.1	10.2	16.1	17.0	5.7%
29 Hamilton	242.4	243.4	245.2	261.4	314.6	320.5	319.2	-0.4%
30 Hancock	63.0	73.0	72.3	71.9	61.2	38.8	156.6	303.9%
31 Harrison	5.7	5.9	5.7	6.5	6.1	14.4	4.3	-70.0%
32 Hendricks	88.7	109.5	165.4	202.2	173.0	207.1	215.1	3.9%
33 Henry	41.0	31.0	23.1	17.5	21.8	25.2	28.3	12.4%
34 Howard	364.2	292.4	228.3	179.9	133.8	188.5	300.0	59.2%
35 Huntington	41.4	44.5	49.3	60.4	24.4	53.5	60.5	13.2%
36 Jackson	147.3	126.4	131.3	181.6	164.5	179.4	191.8	6.9%
37 Jasper	24.6	23.7	21.0	16.2	17.3	24.3	157.1	547.1%
38 Jay	74.0	66.9	59.2	46.6	28.9	77.9	72.2	-7.3%
39 Jefferson	4.7	3.9	5.1	5.3	4.6	2.5	2.1	-16.2%
40 Jennings	20.4	24.7	42.0	34.1	24.8	21.8	25.0	14.7%
41 Johnson	88.5	73.6	82.1	78.4	77.5	77.0	68.2	-11.4%
42 Knox	442.7	399.5	295.8	393.4	126.9	64.4	53.4	-17.1%
43 Kosciusko	96.8	93.8	86.0	69.4	64.2	66.4	80.4	21.1%
44 LaGrange	24.3	23.4	21.0	16.0	14.1	12.3	12.8	3.8%
45 Lake	905.8	668.9	528.6	408.2	427.4	434.3	446.6	2.8%
46 LaPorte	136.1	132.7	93.1	138.8	154.2	134.8	153.6	13.9%
47 Lawrence	69.0	85.8	86.8	83.5	76.4	70.9	299.0	321.7%
48 Madison	264.6	270.3	278.5	291.1	250.2	246.9	292.6	18.5%
49 Marion	1,540.8	1,478.6	1,555.3	1,548.7	1,689.5	1,898.9	1,744.9	-8.1%
50 Marshall	57.0	56.7	64.6	69.1	71.4	91.7	97.7	6.6%

Table 30: Personal Property Exemptions, Deductions, & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.8	1.3	1.0	0.9	0.8	0.6	0.7	25.2%
52	Miami	10.5	16.5	18.2	15.3	18.9	21.2	21.0	-1.1%
53	Monroe	107.4	107.8	103.7	104.1	156.5	182.5	165.3	-9.4%
54	Montgomery	78.6	68.2	53.7	67.8	52.7	42.4	42.4	0.0%
55	Morgan	51.0	392.5	407.5	352.2	365.3	347.5	354.5	2.0%
56	Newton	5.5	5.6	5.6	4.2	3.9	2.5	3.2	25.6%
57	Noble	47.2	48.0	43.7	32.6	32.9	35.3	37.5	6.3%
58	Ohio	0.2	0.2	0.2	0.2	0.2	0.1	0.2	85.6%
59	Orange	4.7	5.7	7.5	7.9	10.2	3.7	9.6	162.4%
60	Owen	2.2	0.2	5.2	8.3	9.1	18.1	22.5	24.2%
61	Parke	1.7	3.0	3.2	4.6	1.1	1.3	2.5	92.3%
62	Perry	24.0	28.4	20.0	18.3	13.8	11.2	11.2	-0.6%
63	Pike	0.7	0.7	-	0.8	1.1	0.7	0.8	23.6%
64	Porter	257.3	247.1	210.6	198.6	160.6	183.9	172.5	-6.2%
65	Posey	201.9	196.4	161.1	132.7	194.0	226.7	198.9	-12.3%
66	Pulaski	3.2	3.1	3.6	3.4	2.8	3.8	3.2	-15.4%
67	Putnam	79.3	73.2	59.1	39.4	39.9	40.4	52.4	29.7%
68	Randolph	174.5	153.4	158.5	153.1	631.2	521.7	440.7	-15.5%
69	Ripley	6.5	6.4	6.6	6.5	4.6	10.9	17.3	57.8%
70	Rush	19.9	19.5	18.4	15.7	15.2	13.9	58.6	322.3%
71	St. Joseph	324.1	508.8	611.2	596.3	537.4	515.2	475.1	-7.8%
72	Scott	25.7	37.9	43.3	44.8	51.5	47.7	38.3	-19.7%
73	Shelby	64.2	75.5	68.9	91.3	93.1	93.6	90.7	-3.1%
74	Spencer	7.7	6.4	15.1	6.1	4.1	2.5	1.6	-38.4%
75	Starke	2.1	2.5	3.4	4.1	3.2	1.6	52.5	3275.6%
76	Steuben	37.1	33.5	43.1	51.2	49.7	57.6	58.1	0.8%
77	Sullivan	2.6	2.6	2.6	4.2	1.6	1.6	0.7	-54.0%
78	Switzerland	0.1	0.3	0.2	0.2	0.0	0.2	0.2	26.3%
79	Tippecanoe	488.3	505.0	440.9	365.9	362.5	308.5	332.0	7.6%
80	Tipton	55.3	47.0	36.5	30.9	21.2	10.3	8.0	-22.6%
81	Union	2.1	1.5	1.3	1.0	0.6	1.9	4.1	115.4%
82	Vanderburgh	211.1	214.8	221.5	204.5	236.4	231.3	220.4	-4.7%
83	Vermillion	37.9	37.6	33.5	16.0	21.7	17.9	15.6	-12.9%
84	Vigo	76.2	75.1	39.8	83.4	87.8	139.7	231.0	65.3%
85	Wabash	8.3	11.9	15.5	20.0	34.2	38.7	39.9	3.2%
86	Warren	8.2	8.4	7.8	85.6	184.1	116.1	107.0	-7.9%
87	Warrick	77.2	94.0	91.4	93.5	79.8	85.3	88.5	3.8%
88	Washington	21.3	31.2	20.8	24.4	16.2	18.4	15.2	-17.3%
89	Wayne	130.2	120.6	140.6	161.7	165.1	156.4	135.1	-13.6%
90	Wells	35.9	43.8	70.9	69.0	53.2	47.9	49.6	3.6%
91	White	176.5	100.4	80.3	114.9	308.1	334.7	689.9	106.1%
92	Whitley	41.8	38.6	83.7	85.6	72.7	45.9	43.4	-5.5%
<b>Totals</b>		<b>9,483.6</b>	<b>9,830.3</b>	<b>9,945.7</b>	<b>10,188.7</b>	<b>10,579.8</b>	<b>10,578.0</b>	<b>11,479.0</b>	<b>8.5%</b>
		Median							2.0%
		Maximum: Starke							3275.6%
		Minimum: Harrison							-70.0%

Table 31: Personal Property Exemptions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	3.0	2.9	2.9	2.7	3.0	2.1	2.5	20.4%
2 Allen	171.1	176.5	189.7	222.9	223.1	226.8	234.9	3.6%
3 Bartholomew	8.5	8.8	7.2	6.9	10.6	10.6	10.2	-3.8%
4 Benton	0.4	0.4	0.5	0.4	0.5	0.4	0.1	-79.6%
5 Blackford	2.4	2.3	2.4	2.3	2.3	2.1	1.8	-14.8%
6 Boone	17.0	19.2	19.3	13.3	13.7	14.2	15.4	8.3%
7 Brown	0.6	0.7	0.7	0.8	0.7	0.6	11.2	1814.4%
8 Carroll	-	1.5	-	0.7	1.6	1.6	1.0	-38.6%
9 Cass	3.5	6.6	3.1	3.3	3.4	3.0	1.9	-37.5%
10 Clark	6.8	7.4	8.5	8.5	8.1	8.1	9.1	12.4%
11 Clay	3.3	3.7	3.7	4.0	4.0	3.9	4.0	2.1%
12 Clinton	4.9	3.1	46.9	2.4	5.8	5.1	7.8	53.3%
13 Crawford	-	0.2	0.2	0.1	0.1	-	0.0	n/a
14 Daviess	1.1	1.6	4.7	0.0	1.2	1.4	1.3	-10.7%
15 Dearborn	3.2	3.1	3.1	3.0	6.7	8.2	8.7	6.6%
16 Decatur	2.4	2.5	2.5	2.5	2.5	2.6	2.7	4.6%
17 DeKalb	8.1	8.3	3.6	4.6	5.5	5.6	6.2	10.3%
18 Delaware	67.5	63.6	56.9	58.6	60.3	63.4	72.7	14.7%
19 Dubois	49.6	50.9	51.2	55.7	68.7	1.2	69.6	5885.6%
20 Elkhart	89.1	91.6	97.4	102.7	101.9	107.8	114.5	6.2%
21 Fayette	14.7	7.1	2.7	2.7	2.7	1.9	2.3	16.7%
22 Floyd	9.0	3.9	5.6	5.3	0.6	3.3	5.7	74.4%
23 Fountain	-	0.0	0.0	0.2	0.2	0.2	0.1	-35.9%
24 Franklin	1.0	1.0	1.0	1.0	1.0	1.1	1.2	10.7%
25 Fulton	1.1	1.2	1.2	1.1	1.0	1.0	0.4	-59.4%
26 Gibson	6.5	6.5	7.0	7.8	6.0	6.2	9.1	47.4%
27 Grant	55.4	57.3	57.3	57.5	58.8	55.2	60.5	9.6%
28 Greene	1.9	1.9	1.5	1.7	1.9	2.0	2.5	23.9%
29 Hamilton	173.5	177.6	187.5	200.8	243.5	217.5	204.8	-5.8%
30 Hancock	5.3	5.2	5.2	7.3	6.9	6.8	7.3	8.0%
31 Harrison	2.7	2.8	2.8	2.9	3.0	2.9	3.0	0.8%
32 Hendricks	34.4	34.3	42.1	48.2	49.6	50.2	52.1	3.6%
33 Henry	4.9	4.7	4.8	5.0	5.2	3.3	5.0	51.0%
34 Howard	30.7	33.8	36.9	41.2	39.7	36.2	40.0	10.6%
35 Huntington	21.4	22.4	22.3	25.0	20.3	22.8	20.3	-11.2%
36 Jackson	19.1	19.6	20.4	20.9	22.3	24.0	26.0	8.5%
37 Jasper	8.5	8.3	6.1	5.6	6.0	5.1	3.8	-25.8%
38 Jay	1.9	6.0	7.2	5.8	5.7	4.6	5.9	29.2%
39 Jefferson	-	-	5.1	-	0.0	0.0	-	
40 Jennings	4.2	2.0	2.0	2.3	2.3	6.3	5.2	-16.2%
41 Johnson	25.1	24.7	27.4	23.8	23.9	26.7	24.5	-8.3%
42 Knox	7.1	7.0	290.5	6.9	7.1	7.3	6.1	-15.6%
43 Kosciusko	20.7	20.5	19.7	19.5	20.6	17.0	17.5	2.9%
44 LaGrange	5.7	5.8	6.1	5.7	5.9	5.4	5.6	3.1%
45 Lake	280.5	285.8	291.7	304.5	292.6	281.2	278.6	-0.9%
46 LaPorte	26.3	26.6	35.9	39.2	44.3	43.4	45.1	4.0%
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	87.5	89.5	87.2	97.8	99.1	96.9	102.4	5.6%
49 Marion	962.8	967.2	1,002.3	982.9	1,092.2	1,276.8	1,084.8	-15.0%
50 Marshall	24.0	23.9	24.6	26.8	26.5	28.5	30.8	7.9%

Table 31: Personal Property Exemptions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025			
51	Martin	-	0.9	1.0	0.7	0.7	0.5	0.7	34.3%		
52	Miami	3.6	3.5	3.6	3.7	3.6	2.2	3.0	35.1%		
53	Monroe	57.5	56.7	54.8	57.1	73.8	79.7	71.8	-9.9%		
54	Montgomery	16.7	18.2	10.3	16.8	9.7	16.4	16.4	0.2%		
55	Morgan	14.0	17.2	16.0	14.5	31.4	42.6	43.4	2.0%		
56	Newton	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.9%		
57	Noble	7.8	8.1	8.1	8.4	8.6	7.8	9.1	15.9%		
58	Ohio	0.2	0.2	0.2	0.2	0.2	0.1	0.2	85.6%		
59	Orange	3.9	4.1	7.5	4.3	4.6	0.0	5.0	26191.5%		
60	Owen	0.2	0.2	0.3	0.3	0.3	0.2	0.3	5.5%		
61	Parke	-	0.8	-	0.9	0.2	0.1	1.0	558.7%		
62	Perry	2.1	2.0	-	2.0	0.5	0.7	2.0	203.4%		
63	Pike	0.7	0.7	-	0.8	1.1	0.7	0.8	23.6%		
64	Porter	42.1	43.0	44.6	44.1	47.0	47.4	51.5	8.7%		
65	Posey	1.4	1.2	161.1	1.4	1.2	1.2	1.2	1.6%		
66	Pulaski	-	0.2	1.3	1.4	1.4	1.3	1.3	-2.2%		
67	Putnam	16.6	17.4	17.4	15.8	18.8	19.9	20.6	3.4%		
68	Randolph	3.1	3.3	3.7	3.7	4.1	3.9	3.8	-3.4%		
69	Ripley	1.4	1.4	1.6	1.7	1.9	1.9	1.9	-0.4%		
70	Rush	1.2	1.3	1.3	1.3	1.3	0.0	1.3	5593.7%		
71	St. Joseph	281.3	273.9	280.0	288.2	268.7	281.3	297.4	5.7%		
72	Scott	0.1	0.5	0.6	0.6	0.5	-	0.4	n/a		
73	Shelby	2.1	2.8	-	-	-	2.3	2.8	22.7%		
74	Spencer	7.4	6.4	6.3	-	-	-	-	-		
75	Starke	0.8	0.8	0.8	0.8	0.9	0.6	0.6	-9.6%		
76	Steuben	13.8	14.0	13.6	14.0	14.3	14.8	16.8	13.7%		
77	Sullivan	-	0.0	0.0	-	-	-	0.0	n/a		
78	Switzerland	0.1	0.3	0.2	0.2	0.0	0.2	0.2	26.3%		
79	Tippecanoe	71.4	79.0	80.9	90.5	142.3	140.4	141.7	0.9%		
80	Tipton	4.8	5.2	5.5	5.1	5.1	5.2	5.3	2.8%		
81	Union	0.2	0.1	0.1	1.0	-	1.9	4.1	115.4%		
82	Vanderburgh	146.2	149.4	200.1	152.2	161.1	147.1	160.6	9.1%		
83	Vermillion	33.9	34.2	30.1	4.2	4.6	4.8	5.5	15.7%		
84	Vigo	55.2	58.2	0.2	61.8	64.8	70.9	73.6	3.8%		
85	Wabash	-	-	-	-	14.0	19.5	0.2	-98.9%		
86	Warren	1.1	1.3	1.3	-	-	-	-	-		
87	Warrick	23.8	35.1	42.5	48.7	49.3	58.6	59.9	2.2%		
88	Washington	1.1	0.0	1.1	1.1	-	1.3	1.4	9.3%		
89	Wayne	58.9	61.5	64.5	68.8	74.2	77.8	80.4	3.3%		
90	Wells	3.7	3.3	4.0	3.9	4.0	1.9	3.9	107.6%		
91	White	3.6	1.4	4.0	4.8	5.4	5.3	5.0	-4.5%		
92	Whitley	6.5	7.2	7.6	7.7	8.2	6.3	7.4	16.4%		
<b>Totals</b>		<b>3,167.3</b>	<b>3,216.8</b>	<b>3,785.1</b>	<b>3,377.9</b>	<b>3,641.1</b>	<b>3,769.7</b>	<b>3,729.0</b>	<b>-1.1%</b>		
									Median	5.6%	
									Maximum:	Orange	26191.5%
									Minimum:	Multiple	-98.9%

Table 32: Personal Property Deductions &amp; Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	62.9	84.8	87.4	78.4	70.9	67.1	62.0	-7.6%
2 Allen	413.0	619.1	693.7	678.8	587.1	528.6	532.2	0.7%
3 Bartholomew	128.3	117.3	105.4	106.9	119.8	117.7	116.8	-0.8%
4 Benton	172.8	189.7	169.6	250.7	220.1	202.5	194.5	-3.9%
5 Blackford	18.9	20.9	21.2	20.6	16.1	12.8	12.2	-4.6%
6 Boone	107.5	161.4	179.2	236.6	236.7	169.2	131.8	-22.1%
7 Brown	-	-	-	-	-	-	-	
8 Carroll	0.5	7.9	9.5	6.6	3.1	1.3	1.2	-14.1%
9 Cass	9.0	13.4	29.8	28.4	25.8	26.2	25.0	-4.6%
10 Clark	99.1	109.0	125.9	148.0	130.0	145.5	128.1	-12.0%
11 Clay	5.7	4.4	2.6	1.6	1.5	2.6	6.7	158.5%
12 Clinton	9.3	11.8	-	76.9	75.1	88.4	73.7	-16.6%
13 Crawford	0.0	0.0	0.0	0.0	0.0	-	-	
14 Daviess	5.8	5.5	-	5.1	8.6	10.4	6.3	-39.7%
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	43.2	37.7	33.3	30.7	19.4	30.3	16.4	-45.8%
17 DeKalb	48.3	42.7	41.3	30.2	34.4	42.9	40.3	-6.1%
18 Delaware	12.5	9.9	7.0	7.0	10.5	10.4	9.1	-12.3%
19 Dubois	9.7	8.6	7.1	5.7	4.4	3.7	4.2	14.0%
20 Elkhart	63.6	55.3	54.0	46.5	54.8	51.7	54.3	5.0%
21 Fayette	15.3	14.0	14.1	16.4	18.1	18.6	18.6	0.0%
22 Floyd	15.6	16.3	33.3	36.1	45.0	49.0	76.3	55.7%
23 Fountain	-	-	0.6	0.4	0.3	0.1	3.9	2686.7%
24 Franklin	0.1	0.1	0.1	0.1	0.0	-	-	
25 Fulton	2.7	6.5	11.4	4.3	3.4	2.4	0.9	-61.4%
26 Gibson	4.9	5.8	191.2	247.4	228.3	219.5	183.2	-16.5%
27 Grant	40.1	45.3	38.2	41.6	36.0	30.3	11.7	-61.4%
28 Greene	8.4	6.1	9.3	9.4	8.3	14.1	14.5	3.0%
29 Hamilton	69.0	65.8	57.7	60.6	71.2	103.0	114.4	11.0%
30 Hancock	57.8	67.8	67.1	64.6	54.3	32.0	149.3	366.2%
31 Harrison	3.0	3.1	2.9	3.6	3.1	11.5	1.3	-88.2%
32 Hendricks	54.4	75.2	123.2	154.0	123.3	156.8	163.1	4.0%
33 Henry	36.2	26.3	18.3	12.5	16.6	21.9	23.3	6.6%
34 Howard	333.5	258.6	191.4	138.7	94.1	152.3	260.0	70.7%
35 Huntington	20.0	22.1	27.1	35.5	4.1	30.6	40.3	31.4%
36 Jackson	128.2	106.8	110.9	160.7	142.2	155.4	165.8	6.7%
37 Jasper	16.1	15.3	14.9	10.6	11.3	19.2	153.3	698.8%
38 Jay	72.1	60.9	51.9	40.7	23.2	73.3	66.2	-9.6%
39 Jefferson	4.7	3.9	-	5.3	4.6	2.5	2.1	-14.8%
40 Jennings	16.2	22.7	40.0	31.8	22.5	15.5	19.7	27.2%
41 Johnson	63.4	48.9	54.8	54.6	53.5	50.3	43.8	-13.0%
42 Knox	435.6	392.5	5.2	386.5	119.8	57.1	47.2	-17.3%
43 Kosciusko	76.0	73.3	66.4	49.9	43.6	49.4	62.9	27.4%
44 LaGrange	18.7	17.6	14.9	10.3	8.1	6.9	7.2	4.4%
45 Lake	625.3	383.1	236.8	103.6	134.8	153.1	168.0	9.7%
46 LaPorte	109.9	106.1	57.2	99.6	110.0	91.4	108.5	18.6%
47 Lawrence	69.0	85.8	86.8	83.5	76.4	70.9	299.0	321.7%
48 Madison	177.1	180.8	191.3	193.3	151.2	149.9	190.2	26.9%
49 Marion	578.1	511.4	552.9	565.8	597.3	622.1	660.1	6.1%
50 Marshall	32.9	32.7	40.1	42.4	44.9	63.1	66.9	6.0%

Table 32: Personal Property Deductions & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.8	0.4	-	0.2	0.1	0.1	0.0	-49.3%
52	Miami	6.9	13.0	14.5	11.7	15.3	19.0	18.0	-5.3%
53	Monroe	49.9	51.1	49.0	47.1	82.7	102.7	93.4	-9.1%
54	Montgomery	61.9	50.0	43.4	51.0	43.0	26.0	26.0	-0.1%
55	Morgan	37.0	375.3	391.5	337.7	333.9	304.9	311.1	2.0%
56	Newton	5.0	5.0	5.0	3.6	3.3	1.9	2.6	33.4%
57	Noble	39.4	39.9	35.6	24.2	24.3	27.5	28.5	3.6%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	0.8	1.6	-	3.7	5.6	3.6	4.6	25.8%
60	Owen	2.0	-	4.9	8.0	8.8	17.9	22.2	24.5%
61	Parke	1.7	2.2	3.2	3.7	0.9	1.1	1.5	31.9%
62	Perry	21.8	26.4	20.0	16.4	13.3	10.6	9.2	-13.1%
63	Pike	-	-	-	0.0	-	-	-	
64	Porter	215.2	204.1	166.0	154.6	113.6	136.6	121.1	-11.3%
65	Posey	200.4	195.2	-	131.3	192.8	225.5	197.7	-12.3%
66	Pulaski	3.2	2.9	2.3	2.0	1.4	2.5	1.9	-22.4%
67	Putnam	62.7	55.8	41.7	23.6	21.0	20.5	31.8	55.2%
68	Randolph	171.4	150.2	154.7	149.5	627.1	517.8	436.9	-15.6%
69	Ripley	5.1	5.0	5.0	4.7	2.7	9.0	15.4	70.1%
70	Rush	18.7	18.2	17.1	14.4	13.8	13.9	57.3	313.7%
71	St. Joseph	42.8	234.9	331.1	308.1	268.7	233.9	177.6	-24.0%
72	Scott	25.7	37.4	42.8	44.1	51.1	47.7	38.0	-20.5%
73	Shelby	62.1	72.7	68.9	91.3	93.1	91.3	87.9	-3.7%
74	Spencer	0.3	0.0	8.9	6.1	4.1	2.5	1.6	-38.4%
75	Starke	1.3	1.7	2.6	3.3	2.4	0.9	52.0	5426.7%
76	Steuben	23.3	19.6	29.6	37.2	35.4	42.8	41.3	-3.6%
77	Sullivan	2.6	2.6	2.6	4.2	1.6	1.6	0.7	-55.6%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	416.9	426.0	360.0	275.3	220.2	168.1	190.4	13.2%
80	Tipton	50.5	41.8	31.1	25.7	16.1	5.2	2.7	-48.1%
81	Union	2.0	1.4	1.3	-	0.6	-	-	
82	Vanderburgh	64.9	65.4	21.4	52.3	75.3	84.1	59.8	-28.9%
83	Vermillion	4.0	3.4	3.4	11.8	17.2	13.1	10.1	-23.3%
84	Vigo	21.0	16.9	39.6	21.6	22.9	68.8	157.5	128.7%
85	Wabash	8.3	11.9	15.5	20.0	20.2	19.3	39.7	106.4%
86	Warren	7.2	7.1	6.5	85.6	184.1	116.1	107.0	-7.9%
87	Warrick	53.4	58.9	48.8	44.7	30.5	26.7	28.6	7.2%
88	Washington	20.3	31.2	19.7	23.2	16.2	17.2	13.8	-19.3%
89	Wayne	71.3	59.1	76.1	92.9	90.9	78.6	54.8	-30.3%
90	Wells	32.2	40.6	66.9	65.1	49.1	46.0	45.7	-0.6%
91	White	173.0	99.0	76.4	110.2	302.8	329.4	684.9	107.9%
92	Whitley	35.3	31.5	76.0	77.9	64.5	39.6	36.0	-9.0%
<b>Totals</b>		<b>6,316.3</b>	<b>6,613.5</b>	<b>6,160.5</b>	<b>6,810.7</b>	<b>6,938.7</b>	<b>6,807.8</b>	<b>7,745.7</b>	<b>13.8%</b>
		Median							-0.7%
		Maximum: Starke							5426.7%
		Minimum: Harrison							-88.2%

## Table 33 Economic Revitalization Area Deduction Personal Property

### ECONOMIC REVITALIZATION AREA FOR PERSONAL PROPERTY ABATEMENT

**Code:** IC 6-1.1-12.1-4.5

**Summary:** The owner of new manufacturing, research/development, logistical distribution, and/or information technology equipment in a designated Economic Revitalization Area is entitled to a deduction from the assessed value of the property.

**Amount:** The amount of the deduction equals the product of:

1. the assessed value of the new manufacturing, research/development, logistical distribution, and/or information technology equipment in the year of deduction under the abatement schedule established under IC 6-1.1-12.1-17; multiplied by
2. the percentage prescribed by the designating body under IC 6-1.1-12.1-17.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Rehabilitation &amp; Economic Revitalization Abatements - Personal Property - (in Millions)</b>				
	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	59.8		74.3	
<b>Median:</b>	16.7		27.2	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	543.4	<b>Marion</b>	684.9	<b>White</b>

Table 33: Personal Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	62.9	84.8	87.2	-	-	-	61.8	n/a
2 Allen	354.1	555.8	631.3	628.5	528.4	469.9	466.1	-0.8%
3 Bartholomew	127.5	116.2	105.4	106.9	119.8	117.7	116.8	-0.8%
4 Benton	172.8	189.7	169.6	250.7	220.1	202.5	194.5	-3.9%
5 Blackford	18.8	20.7	21.0	20.5	16.0	12.7	12.1	-4.5%
6 Boone	107.5	161.4	179.2	236.6	236.7	169.2	131.8	-22.1%
7 Brown	-	-	-	-	-	-	-	
8 Carroll	0.5	7.9	9.5	5.8	3.1	1.3	1.1	-17.9%
9 Cass	9.0	13.4	29.8	28.4	25.8	17.9	12.9	-28.2%
10 Clark	14.3	12.7	8.2	4.7	3.9	3.5	4.4	27.6%
11 Clay	5.7	4.4	2.6	1.6	1.5	2.6	6.7	158.5%
12 Clinton	9.3	11.8	-	-	-	-	73.7	
13 Crawford	0.0	0.0	0.0	0.0	0.0	-	-	
14 Daviess	5.8	5.5	-	-	-	10.4	6.3	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	42.3	36.5	33.3	30.7	19.4	30.3	16.4	-45.8%
17 DeKalb	44.4	39.0	37.8	26.6	31.2	41.7	39.3	-5.6%
18 Delaware	12.5	9.9	7.0	7.0	10.5	10.4	9.1	-12.3%
19 Dubois	9.5	8.5	7.0	5.7	4.3	3.6	4.1	14.3%
20 Elkhart	51.6	40.9	40.7	35.5	44.0	43.4	37.9	-12.6%
21 Fayette	0.2	0.0	-	0.1	0.1	0.0	0.0	-59.2%
22 Floyd	10.9	15.5	27.6	33.7	45.0	48.1	74.6	55.0%
23 Fountain	-	-	0.6	0.4	0.3	0.1	3.9	2686.7%
24 Franklin	0.1	0.1	0.1	0.1	0.0	-	-	
25 Fulton	2.6	6.4	11.4	4.3	3.4	2.4	0.9	-61.4%
26 Gibson	4.9	5.7	190.0	245.9	227.0	218.3	182.5	-16.4%
27 Grant	40.1	45.3	38.2	41.6	36.0	30.3	11.7	-61.4%
28 Greene	7.7	6.1	9.3	9.4	8.3	-	14.5	n/a
29 Hamilton	67.5	64.4	57.0	59.9	70.5	102.3	112.9	10.3%
30 Hancock	57.8	67.8	67.1	64.6	54.3	32.0	149.3	366.3%
31 Harrison	1.5	2.0	2.9	3.6	3.1	11.5	1.3	-88.5%
32 Hendricks	54.3	75.0	123.0	153.7	109.9	140.1	146.4	4.6%
33 Henry	34.7	26.3	18.3	12.5	16.6	21.9	23.3	6.6%
34 Howard	333.5	258.6	191.4	138.6	94.0	152.3	259.9	70.7%
35 Huntington	20.0	22.1	27.1	35.4	4.0	-	33.8	n/a
36 Jackson	128.2	106.8	110.9	160.7	142.2	155.4	165.8	6.7%
37 Jasper	16.1	15.3	14.9	10.6	11.3	19.2	153.3	698.8%
38 Jay	72.1	60.9	51.9	40.7	23.2	73.3	66.2	-9.6%
39 Jefferson	4.7	3.9	-	-	-	-	2.1	
40 Jennings	16.2	22.7	40.0	31.8	22.5	15.5	19.7	27.2%
41 Johnson	62.1	48.9	54.8	54.6	53.5	50.3	42.5	-15.6%
42 Knox	431.3	384.4	-	-	-	-	40.8	
43 Kosciusko	75.6	72.6	65.5	49.0	42.8	48.6	62.3	28.2%
44 LaGrange	16.9	16.5	13.3	9.1	5.8	4.0	2.7	-32.9%
45 Lake	527.9	285.4	139.2	39.2	47.7	49.5	81.0	63.8%
46 LaPorte	108.8	104.8	55.8	98.2	108.7	90.2	107.1	18.7%
47 Lawrence	60.2	76.7	85.8	76.4	67.0	63.8	294.6	361.7%
48 Madison	177.1	180.8	191.3	193.3	151.2	149.9	190.2	26.9%
49 Marion	455.0	400.9	434.4	458.6	488.8	543.4	543.4	0.0%
50 Marshall	32.9	32.7	40.1	42.4	-	-	66.5	n/a

Table 33: Personal Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.8	0.4	-	-	-	-	0.0	
52	Miami	6.9	13.0	14.5	11.7	-	-	17.0	n/a
53	Monroe	17.2	18.7	15.0	20.2	54.7	69.9	59.6	-14.7%
54	Montgomery	61.6	49.7	43.2	50.8	42.8	25.8	25.8	-0.1%
55	Morgan	37.0	375.3	391.5	337.7	333.9	304.9	311.1	2.0%
56	Newton	1.5	1.9	2.1	0.4	0.3	0.1	0.0	-70.6%
57	Noble	39.1	37.9	34.2	23.2	23.5	26.5	27.5	3.9%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	0.8	1.6	-	-	-	-	1.4	
60	Owen	2.0	-	4.9	8.0	8.8	17.9	22.2	24.5%
61	Parke	1.7	2.2	3.2	3.7	-	-	-	
62	Perry	21.8	26.3	19.9	16.1	13.3	10.5	9.1	-13.2%
63	Pike	-	-	-	-	-	-	-	
64	Porter	209.2	198.2	160.4	148.7	107.9	132.8	117.5	-11.5%
65	Posey	200.4	195.2	-	-	-	-	197.7	
66	Pulaski	3.2	2.9	2.3	2.0	1.4	2.5	1.9	-22.4%
67	Putnam	62.7	55.8	41.7	23.6	21.0	20.5	31.8	55.2%
68	Randolph	171.4	150.2	154.7	149.5	627.1	517.8	436.9	-15.6%
69	Ripley	5.1	5.0	5.0	4.7	2.6	1.8	1.4	-22.6%
70	Rush	18.7	18.2	17.1	14.4	13.8	13.9	57.3	313.7%
71	St. Joseph	27.3	219.0	317.0	305.2	265.2	231.2	175.3	-24.2%
72	Scott	25.7	37.4	42.8	44.1	51.1	47.7	38.0	-20.5%
73	Shelby	62.1	72.7	68.9	91.3	93.1	91.3	87.9	-3.7%
74	Spencer	0.3	0.0	8.9	6.1	4.1	2.5	1.6	-38.4%
75	Starke	1.1	1.1	2.0	2.6	2.0	0.6	51.6	8559.6%
76	Steuben	23.3	19.4	29.6	37.0	35.4	42.8	41.1	-3.9%
77	Sullivan	2.6	2.6	2.6	2.6	-	-	0.7	n/a
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	408.8	415.7	348.2	261.7	209.5	157.4	-	-100.0%
80	Tipton	50.4	41.6	30.9	25.3	15.6	4.6	2.2	-53.2%
81	Union	2.0	1.4	1.3	0.8	0.6	1.9	4.0	114.1%
82	Vanderburgh	41.6	44.5	-	-	-	-	26.8	n/a
83	Vermillion	4.0	3.4	3.4	3.7	3.9	4.9	10.1	103.6%
84	Vigo	21.0	16.9	39.6	21.6	22.9	68.8	157.5	128.7%
85	Wabash	8.2	11.7	14.7	18.9	20.1	18.4	19.9	7.8%
86	Warren	7.2	7.1	6.5	5.3	184.1	3.8	3.2	-14.6%
87	Warrick	53.4	58.9	48.8	44.7	30.5	26.7	28.6	7.2%
88	Washington	16.1	24.5	19.7	19.7	14.6	15.5	10.2	-34.3%
89	Wayne	68.5	58.9	72.5	84.0	79.9	64.7	42.2	-34.7%
90	Wells	32.2	40.6	66.9	65.1	49.1	46.0	45.7	-0.7%
91	White	173.0	99.0	76.4	110.2	302.8	329.4	684.9	107.9%
92	Whitley	35.2	31.4	76.0	77.9	64.5	39.6	36.0	-9.0%
<b>Totals</b>		<b>5,794.5</b>	<b>6,088.3</b>	<b>5,617.8</b>	<b>5,499.9</b>	<b>5,802.4</b>	<b>5,502.1</b>	<b>6,834.3</b>	<b>24.2%</b>
		Median							-2.3%
		Maximum: Starke							8559.6%
		Minimum: Multiple							-100.0%

## Table 34 Enterprise Zone Investment Deduction Personal Property

**Code:** IC 6-1.1-45

**Summary:** A taxpayer that makes a qualified investment is entitled to a deduction from the assessed value of the taxpayer’s enterprise zone property located at the enterprise zone location for which the taxpayer made the qualified investment. The term “qualified investment” means any of the following expenditures relating to an enterprise zone location on which a taxpayer’s zone business is located: (1) The purchase of a building. (2) The purchase of new manufacturing or production equipment. (3) Costs associated with the repair, rehabilitation, or modernization of an existing building and related improvements. (4) Onsite infrastructure improvements. (5) The construction of a new building. (6) Costs associated with retooling existing machinery.

**Amount:** The assessed value of the inventory. The amount of the deduction is equal to the remainder of: (1) the total amount of the assessed value of the taxpayer’s enterprise zone property assessed at the enterprise zone location on a particular assessment date; minus (2) the total amount of the base year assessed value for the enterprise zone location.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

Total Enterprise Zone Investment Deductions - Personal Property - (in Millions)				
	Pay 2024		Pay 2025	
<b>Average:</b>	24.4		23.8	
<b>Median:</b>	7.1		6.5	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	141.4	<b>Clark</b>	123.0	<b>Clark</b>

Table 34: Personal Property Enterprise Zone Investment Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025	
1	Adams								
2	Allen	58.9	63.4	62.4	49.5	58.1	57.8	64.7	12.0%
3	Bartholomew								
4	Benton								
5	Blackford								
6	Boone								
7	Brown								
8	Carroll								
9	Cass								
10	Clark	83.6	95.3	117.0	142.7	125.4	141.4	123.0	-13.0%
11	Clay								
12	Clinton								
13	Crawford								
14	Daviess								
15	Dearborn								
16	Decatur								
17	DeKalb								
18	Delaware								
19	Dubois								
20	Elkhart	6.8	8.0	7.6	5.1	4.4	-	4.6	n/a
21	Fayette	15.1	13.9	14.1	16.3	18.0	18.6	18.6	0.1%
22	Floyd	4.7	0.8	5.7	2.4	-	0.9	1.8	88.7%
23	Fountain								
24	Franklin								
25	Fulton								
26	Gibson								
27	Grant								
28	Greene								
29	Hamilton								
30	Hancock								
31	Harrison								
32	Hendricks								
33	Henry								
34	Howard								
35	Huntington								
36	Jackson								
37	Jasper								
38	Jay								
39	Jefferson								
40	Jennings								
41	Johnson								
42	Knox	4.3	8.1	5.2	4.2	3.0	4.2	6.5	52.7%
43	Kosciusko								
44	LaGrange								
45	Lake	87.6	88.0	88.4	60.4	86.4	96.6	87.0	-10.0%
46	LaPorte	0.1	0.0	0.0	-	-	-	-	
47	Lawrence	7.9	9.0	0.9	7.0	9.4	7.1	4.5	-37.1%
48	Madison								
49	Marion								
50	Marshall	-	-	-	-	-	-	-	

Table 34: Personal Property Enterprise Zone Investment Deductions (in Millions)

<b>County</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>Pay 2024</b>	<b>Pay 2025</b>	<b>% Change 2024-2025</b>
51								
52								
53	31.4	31.5	33.2	26.1	27.3	31.1	32.1	3.1%
54								
55								
56								
57								
58								
59								
60	-	-	-	-	-	-	-	
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71	15.4	15.9	14.1	2.9	3.4	2.7	2.3	-13.8%
72								
73								
74								
75								
76								
77								
78								
79	8.1	10.3	11.8	13.5	10.5	10.6	10.8	1.5%
80								
81								
82	23.2	20.9	21.3	22.0	29.7	28.0	32.7	16.9%
83								
84								
85								
86								
87								
88	4.2	6.6	-	3.5	1.6	1.6	3.6	127.3%
89	2.8	0.2	3.5	8.7	11.0	14.0	12.5	-10.2%
90								
91								
92								
<b>Totals</b>	<b>354.1</b>	<b>372.0</b>	<b>385.5</b>	<b>364.5</b>	<b>388.2</b>	<b>414.6</b>	<b>404.7</b>	<b>-2.4%</b>
					Median			1.5%
					Maximum:	Washington		127.3%
					Minimum:	Lawrence		-37.1%

## **Table 35**

### **Energy Systems Deductions Personal Property**

**Code:** Various (See below)

**Summary:** Energy systems deductions:

1. Solar Energy Heating or Cooling System Deduction (IC 6-1.1-12-26, 27.1)
2. Solar Power Device Deduction (IC 6-1.1-12-26.1, 27.1)
3. Wind Powered Device Deduction (IC 6-1.1-12-29, 30)
4. Hydro-Electric Power Device Deduction (IC 6-1.1-12-33, 35.5)
5. Geothermal Energy Heating or Cooling Device Deduction (IC 6-1.1-12-34, 35.5)
6. Resource Recover/Coal or Oil Shale System (IC 6-1.1-12-31)<sup>5</sup>

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

**Amount:** Solar Energy Heating or Cooling System: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.

Solar Power Device, Wind, Hydroelectric, and Geothermal: Assessed value of property with the device less the assessed value of the property without the device.

Solar Power Device Assessed as Distributable or Personal Property: Assessed value of the device.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

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<sup>5</sup> Ind. Cod § 6-1.1-12-31 was repealed effective January 1, 2020.

**Total Energy Systems Deductions - Personal Property - (in Millions)**

	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	<b>2.4</b>		<b>2.8</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>-</b>	<b>Multiple</b>	<b>-</b>	<b>Multiple</b>
<b>Highest:</b>	<b>112.3</b>	<b>Warren</b>	<b>116.6</b>	<b>Marion</b>

Table 35: Personal Property Energy Systems Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	-	-	0.28	0.23	0.12	0.21	0.21	0.0%
2 Allen	-	-	-	0.81	0.61	0.94	1.34	42.1%
3 Bartholomew	0.83	1.17	-	-	-	-	-	-
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	0.12	0.18	0.19	0.16	0.14	0.12	0.10	-15.0%
6 Boone	-	-	-	-	-	-	-	-
7 Brown	-	-	-	-	-	-	-	-
8 Carroll	-	-	-	-	-	-	-	-
9 Cass	-	-	-	-	-	-	-	-
10 Clark	1.23	0.92	0.70	0.66	0.66	0.66	0.66	0.0%
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	-	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	0.84	1.17	-	-	-	-	-	-
17 DeKalb	3.83	3.68	3.52	3.69	3.22	1.23	0.97	-21.3%
18 Delaware	-	-	-	-	-	-	-	-
19 Dubois	0.16	0.11	0.08	-	0.08	0.08	0.08	0.0%
20 Elkhart	5.18	6.42	5.68	5.96	6.38	8.31	11.81	42.1%
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	-	-	-	-	-	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	-	-	-	-	-	-	-	-
25 Fulton	0.15	0.08	-	-	-	-	-	-
26 Gibson	-	0.10	1.26	1.50	1.36	1.18	0.73	-38.2%
27 Grant	-	-	-	-	-	-	-	-
28 Greene	0.70	-	-	-	-	-	-	-
29 Hamilton	1.47	1.47	0.70	0.70	0.70	0.70	1.49	113.6%
30 Hancock	-	-	-	-	-	-	-	-
31 Harrison	1.47	1.10	-	-	-	-	0.03	n/a
32 Hendricks	0.06	0.18	0.23	0.19	0.08	0.08	0.08	0.0%
33 Henry	1.50	-	-	-	-	-	-	-
34 Howard	-	-	-	-	-	-	-	-
35 Huntington	-	-	-	-	-	-	-	-
36 Jackson	-	-	-	-	-	-	-	-
37 Jasper	-	-	-	-	-	-	-	-
38 Jay	-	-	-	-	-	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	1.28	-	-	-	-	-	1.29	n/a
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	0.46	0.66	0.86	0.92	0.77	0.79	0.64	-19.2%
44 LaGrange	1.79	1.11	1.62	1.23	2.29	2.90	4.53	56.0%
45 Lake	9.80	9.62	9.32	4.12	0.68	2.94	-	-100.0%
46 LaPorte	0.99	1.27	1.37	1.45	1.27	1.16	1.31	12.5%
47 Lawrence	0.84	-	-	-	-	-	-	-
48 Madison	-	0.01	0.01	-	-	-	-	-
49 Marion	123.03	110.47	118.52	107.20	108.49	78.71	116.63	48.2%
50 Marshall	-	-	-	-	-	-	-	-

Table 35: Personal Property Energy Systems Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	-	-	-	-	-	-	
52	Miami	-	-	-	-	-	-	
53	Monroe	1.30	0.97	0.74	0.70	0.70	1.70	1.70 0.0%
54	Montgomery	0.34	0.32	0.21	0.20	0.20	0.20	0.20 0.0%
55	Morgan	-	-	-	-	-	-	
56	Newton	3.43	3.10	2.91	3.22	2.95	1.80	2.54 40.7%
57	Noble	0.35	1.97	1.45	1.03	0.83	0.98	0.93 -4.3%
58	Ohio	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	
62	Perry	0.06	0.06	0.06	0.28	0.06	0.06	0.06 0.0%
63	Pike	-	-	-	-	-	-	
64	Porter	5.98	5.83	5.68	5.53	5.38	3.46	3.20 -7.4%
65	Posey	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	
74	Spencer	-	-	-	-	-	-	
75	Starke	0.21	0.59	0.64	0.64	0.40	0.34	0.32 -7.8%
76	Steuben	-	0.21	-	0.13	-	0.07	0.17 153.3%
77	Sullivan	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	-	-	-	
80	Tipton	0.08	0.15	0.16	0.45	0.54	0.52	0.51 -2.1%
81	Union	-	-	-	-	-	-	
82	Vanderburgh	0.12	0.06	0.07	0.07	0.07	0.26	0.27 2.5%
83	Vermillion	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	
85	Wabash	0.09	0.13	0.84	1.12	0.07	0.82	0.14 -83.1%
86	Warren	-	-	-	80.36	-	112.32	103.73 -7.7%
87	Warrick	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	
89	Wayne	-	-	0.21	0.21	-	-	-
90	Wells	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	
92	Whitley	0.04	0.03	-	-	-	-	
<b>Totals</b>	<b>167.7</b>	<b>153.1</b>	<b>157.3</b>	<b>222.8</b>	<b>138.0</b>	<b>222.6</b>	<b>255.7</b>	<b>14.9%</b>
					Median			0.0%
					Maximum:	Steuben		153.3%
					Minimum:	Multiple		-100.0%

## Table 36 to Table 38 Annually Assessed Mobile Home Exemptions, Deductions & Abatements

Tables 36 through 38 summarize all annually assessed mobile home exemptions, deductions, and abatements over a seven-year period, from Pay 2019 to Pay 2025. Table 36 summarizes the totals for exemptions, deductions, and abatements combined. Table 37 summarizes the annually assessed mobile home exemptions. Table 38 combines both annually assessed mobile home deductions and abatements. These tables show the percentage increase/decrease from Pay 2024 to Pay 2025 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2024 to Pay 2025 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following annually assessed mobile home deductions and abatements are included:

- Homestead Standard Deductions
- Supplemental Homestead Deductions
- Mortgage Deductions
- Over 65 Deductions
- Veterans Deductions
- Blind or Disabled Deductions

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Exemptions, Deductions, &amp; Abatements - Annually Assessed Mobile Homes - (in Millions)</b>				
	<u>Pay 2024</u>		<u>Pay 2025</u>	
<b>Average:</b>	<b>2.5</b>		<b>2.6</b>	
<b>Median:</b>	<b>1.1</b>		<b>1.2</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Union</b>	<b>0.0</b>	<b>Knox</b>
<b>Highest:</b>	<b>35.9</b>	<b>Marion</b>	<b>39.5</b>	<b>Marion</b>

<b>Total Exemptions - Annually Assessed Mobile Homes</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	2,026.5		2,081.6	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	110,700.0	Wells	107,700.0	Wells

<b>Total Deductions &amp; Abatements - Annually Assessed Mobile Homes - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	2.5		2.6	
<b>Median:</b>	1.1		1.2	
<b>Lowest:</b>	0.0	Union	0.0	Knox
<b>Highest:</b>	35.8	Marion	39.4	Marion

Table 36: Annually Assessed Mobile Home Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.1	0.1	0.1	0.1	0.0	0.1	0.1	-15.1%
2 Allen	4.7	4.5	5.1	6.4	8.4	9.4	9.6	2.8%
3 Bartholomew	1.3	1.8	1.7	2.0	2.0	2.0	2.2	9.9%
4 Benton	0.0	0.0	0.0	0.0	0.1	0.1	0.0	-52.2%
5 Blackford	0.0	0.1	0.1	0.1	0.1	0.2	0.2	11.1%
6 Boone	2.1	2.1	2.0	1.9	1.8	1.9	1.7	-12.4%
7 Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-1.7%
8 Carroll	0.4	0.4	0.4	0.4	0.0	0.4	0.4	-5.7%
9 Cass	0.5	0.5	0.5	0.7	0.7	0.9	0.8	-2.8%
10 Clark	4.5	4.8	4.8	5.1	4.6	4.4	4.9	10.0%
11 Clay	0.3	0.3	0.3	0.3	0.3	0.4	0.3	-8.2%
12 Clinton	0.2	0.4	0.4	0.3	0.4	0.4	0.6	44.0%
13 Crawford	0.4	0.4	0.4	0.4	0.4	0.4	0.5	6.6%
14 Daviess	0.6	0.7	0.6	0.8	0.8	0.9	0.9	4.7%
15 Dearborn	0.6	0.7	0.7	0.7	0.7	0.8	0.9	7.5%
16 Decatur	0.3	0.2	0.2	0.2	0.2	0.2	0.3	30.7%
17 DeKalb	1.8	2.1	2.1	2.2	2.4	2.4	2.5	1.9%
18 Delaware	2.5	2.4	2.3	2.8	3.0	2.9	2.9	1.6%
19 Dubois	0.6	0.5	0.5	0.5	0.6	0.7	0.5	-19.5%
20 Elkhart	9.8	10.2	10.8	12.0	12.8	15.7	15.4	-1.6%
21 Fayette	0.3	0.3	0.3	0.3	0.2	0.2	0.3	6.0%
22 Floyd	1.4	1.4	1.3	1.2	1.1	1.2	1.2	-0.8%
23 Fountain	0.7	0.9	0.8	1.1	1.1	1.1	1.1	0.3%
24 Franklin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.9%
25 Fulton	0.5	0.5	0.5	0.5	0.5	0.6	0.6	7.8%
26 Gibson	1.1	1.1	1.1	1.1	1.1	1.1	1.2	11.9%
27 Grant	1.2	1.0	0.9	1.0	1.0	1.1	1.2	7.4%
28 Greene	3.6	4.2	4.2	4.7	4.6	4.8	4.4	-8.9%
29 Hamilton	6.4	6.2	6.1	6.5	8.0	8.6	9.2	8.0%
30 Hancock	0.5	0.5	0.7	1.0	1.3	1.3	1.1	-18.1%
31 Harrison	1.2	1.1	1.1	1.1	1.0	1.2	1.2	-4.2%
32 Hendricks	0.5	0.5	0.5	0.5	0.9	1.2	1.0	-16.5%
33 Henry	0.3	0.2	0.2	0.3	0.3	0.3	0.3	6.7%
34 Howard	1.0	0.9	1.2	1.4	1.4	1.5	1.5	-3.0%
35 Huntington	1.0	0.9	0.8	0.8	0.8	0.8	0.9	5.9%
36 Jackson	2.6	2.7	2.7	3.2	3.2	3.5	3.8	9.9%
37 Jasper	0.9	1.5	1.6	1.9	2.1	3.0	3.4	14.8%
38 Jay	0.6	0.6	0.7	0.7	0.7	0.8	0.8	-2.1%
39 Jefferson	0.7	0.9	1.1	0.6	1.3	1.4	1.5	3.1%
40 Jennings	1.3	1.3	1.3	1.3	1.4	1.4	1.1	-17.0%
41 Johnson	1.9	2.7	2.5	2.3	2.3	2.8	2.9	2.3%
42 Knox	0.9	0.9	-	0.6	0.6	0.6	0.7	9.0%
43 Kosciusko	3.4	5.4	5.7	6.9	7.5	7.8	7.5	-3.9%
44 LaGrange	0.9	0.9	1.0	1.1	1.1	1.1	1.2	5.8%
45 Lake	4.9	4.8	4.4	4.3	4.1	4.2	3.1	-25.1%
46 LaPorte	5.8	6.1	6.2	10.4	10.9	11.9	11.2	-5.9%
47 Lawrence	5.0	4.9	4.7	4.8	4.9	5.0	5.1	3.2%
48 Madison	4.0	4.9	4.8	1.1	5.8	6.3	6.6	3.8%
49 Marion	14.5	24.7	26.5	27.8	30.3	35.9	39.5	10.0%
50 Marshall	3.9	3.6	5.6	5.9	1.0	6.5	7.0	8.6%

Table 36: Annually Assessed Mobile Home Exemptions, Deductions, & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.7	0.8	0.7	0.7	0.8	0.8	0.7	-12.2%
52	Miami	2.6	3.3	3.2	3.5	3.6	3.6	3.8	4.8%
53	Monroe	5.3	6.7	6.3	6.7	7.0	7.3	6.7	-8.7%
54	Montgomery	1.1	1.1	1.1	1.1	1.1	1.2	1.3	14.4%
55	Morgan	2.1	2.3	2.4	3.1	3.6	4.3	4.5	5.0%
56	Newton	0.3	0.4	0.3	0.3	0.4	0.4	0.3	-22.5%
57	Noble	1.4	1.4	1.4	1.1	1.2	1.3	1.3	2.2%
58	Ohio	0.2	0.3	0.2	0.2	0.2	0.3	0.3	1.4%
59	Orange	2.5	2.6	2.6	2.6	2.8	3.0	3.0	0.6%
60	Owen	0.7	0.8	0.8	0.8	0.7	0.8	0.9	11.7%
61	Parke	0.9	1.1	0.9	0.9	0.5	1.3	1.2	-5.3%
62	Perry	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-14.7%
63	Pike	0.9	0.9	0.9	1.2	1.1	1.4	1.4	-1.0%
64	Porter	7.5	6.7	6.9	6.4	6.1	6.1	5.9	-3.3%
65	Posey	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.6%
66	Pulaski	0.2	0.1	0.2	0.1	0.1	0.1	0.1	11.6%
67	Putnam	0.6	0.6	0.5	0.5	0.5	0.5	0.0	-94.6%
68	Randolph	0.4	0.4	0.3	0.3	0.3	0.3	0.3	2.8%
69	Ripley	1.1	1.1	0.9	1.0	1.0	1.0	1.1	8.9%
70	Rush	0.4	0.3	0.3	0.3	0.3	0.4	0.4	1.6%
71	St. Joseph	1.6	2.6	2.6	2.9	3.2	3.2	3.2	1.0%
72	Scott	1.6	1.5	1.3	1.3	1.2	1.1	0.9	-14.8%
73	Shelby	0.8	0.8	0.9	1.0	1.0	1.0	1.2	12.3%
74	Spencer	0.1	0.5	0.5	0.5	0.5	0.5	0.6	23.9%
75	Starke	0.9	1.2	1.2	1.3	1.2	1.3	1.3	-0.4%
76	Steuben	0.6	0.9	1.0	1.2	1.4	1.4	1.7	23.8%
77	Sullivan	0.4	0.4	0.4	0.5	0.5	0.5	0.5	-9.2%
78	Switzerland	0.2	0.2	0.2	0.2	0.1	0.2	0.2	7.8%
79	Tippecanoe	3.2	3.1	3.0	2.9	2.9	3.0	2.7	-10.0%
80	Tipton	0.5	0.4	0.4	0.5	0.4	0.5	0.5	1.2%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	302.4%
82	Vanderburgh	5.2	5.2	5.0	5.7	8.7	9.6	9.6	0.5%
83	Vermillion	0.7	0.6	0.6	0.6	0.6	0.6	0.7	23.3%
84	Vigo	0.9	0.9	0.8	1.0	1.0	1.1	1.1	-1.3%
85	Wabash	2.0	1.9	1.8	2.0	2.3	2.6	2.5	-1.5%
86	Warren	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-34.7%
87	Warrick	1.6	1.9	1.9	0.0	2.0	2.1	2.1	-2.6%
88	Washington	1.2	1.3	1.3	1.5	1.4	1.4	1.4	-1.0%
89	Wayne	3.2	3.1	3.0	3.0	2.9	3.3	3.5	6.7%
90	Wells	1.5	1.6	1.8	2.0	1.8	2.3	2.5	8.2%
91	White	0.5	0.5	0.5	0.6	0.6	0.6	0.6	-8.3%
92	Whitley	1.8	1.8	1.5	1.5	1.4	1.4	1.4	-1.5%
<b>Totals</b>		<b>160.3</b>	<b>179.9</b>	<b>182.2</b>	<b>193.2</b>	<b>207.2</b>	<b>234.0</b>	<b>237.7</b>	<b>1.6%</b>
		Median							1.5%
		Maximum: Union							302.4%
		Minimum: Putnam							-94.6%

Table 37: Annually Assessed Mobile Home Exemptions

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	-	-	-	-	-	-	-	
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	-	-	-	-	
20 Elkhart	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	39,130	-	-	44,400	-	-	
29 Hamilton	1,100	1,100	1,100	1,100	1,200	1,200	-	-100.0%
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	-	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	5,280	9,370	9,280	9,540	9,540	9,540	10,620	11.3%
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	25,160	52,010	50,890	55,710	58,370	60,000	61,290	2.2%
50 Marshall	-	-	-	-	-	-	-	

Table 37: Annually Assessed Mobile Home Exemptions

<b>County</b>		<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>Pay 2022</b>	<b>Pay 2023</b>	<b>Pay 2024</b>	<b>Pay 2025</b>	<b>% Change 2024-2025</b>
51	Martin	-	-	-	-	-	-	-	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	6,600	-	-	4,300	4,300	-	6,900	n/a
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	5,790	-	5,790	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	-	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	-	-	-	-	
68	Randolph	-	-	-	-	-	-	-	
69	Ripley	-	-	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	-	
74	Spencer	-	-	-	-	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	-	-	-	-	-	-	-	
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	-	-	-	-	-	-	-	
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	-	-	-	-	-	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	500	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	14,500	56,700	94,700	105,000	106,500	110,700	107,700	-2.7%
91	White	-	-	-	-	-	-	-	
92	Whitley	-	-	-	-	-	-	-	
<b>Totals</b>		<b>58,140</b>	<b>169,100</b>	<b>160,970</b>	<b>186,440</b>	<b>229,310</b>	<b>186,440</b>	<b>191,510</b>	<b>2.7%</b>
		Median							0.0%
		Maximum: Johnson							11.3%
		Minimum: Multiple							-100.0%

Table 38: Annually Assessed Mobile Home Deductions & Abatements (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.1	0.1	0.1	0.1	0.0	0.1	0.1	-15.1%
2 Allen	4.7	4.5	5.1	6.4	8.4	9.4	9.6	2.8%
3 Bartholomew	1.3	1.8	1.7	2.0	2.0	2.0	2.2	9.9%
4 Benton	0.0	0.0	0.0	0.0	0.1	0.1	0.0	-52.2%
5 Blackford	0.0	0.1	0.1	0.1	0.1	0.2	0.2	11.1%
6 Boone	2.1	2.1	2.0	1.9	1.8	1.9	1.7	-12.4%
7 Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-1.7%
8 Carroll	0.4	0.4	0.4	0.4	0.0	0.4	0.4	-5.7%
9 Cass	0.5	0.5	0.5	0.7	0.7	0.9	0.8	-2.8%
10 Clark	4.5	4.8	4.8	5.1	4.6	4.4	4.9	10.0%
11 Clay	0.3	0.3	0.3	0.3	0.3	0.4	0.3	-8.2%
12 Clinton	0.2	0.4	0.4	0.3	0.4	0.4	0.6	44.0%
13 Crawford	0.4	0.4	0.4	0.4	0.4	0.4	0.5	6.6%
14 Daviess	0.6	0.7	0.6	0.8	0.8	0.9	0.9	4.7%
15 Dearborn	0.6	0.7	0.7	0.7	0.7	0.8	0.9	7.5%
16 Decatur	0.3	0.2	0.2	0.2	0.2	0.2	0.3	30.7%
17 DeKalb	1.8	2.1	2.1	2.2	2.4	2.4	2.5	1.9%
18 Delaware	2.5	2.4	2.3	2.8	3.0	2.9	2.9	1.6%
19 Dubois	0.6	0.5	0.5	0.5	0.6	0.7	0.5	-19.5%
20 Elkhart	9.8	10.2	10.8	12.0	12.8	15.7	15.4	-1.6%
21 Fayette	0.3	0.3	0.3	0.3	0.2	0.2	0.3	6.0%
22 Floyd	1.4	1.4	1.3	1.2	1.1	1.2	1.2	-0.8%
23 Fountain	0.7	0.9	0.8	1.1	1.1	1.1	1.1	0.3%
24 Franklin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.9%
25 Fulton	0.5	0.5	0.5	0.5	0.5	0.6	0.6	7.8%
26 Gibson	1.1	1.1	1.1	1.1	1.1	1.1	1.2	11.9%
27 Grant	1.2	1.0	0.9	1.0	1.0	1.1	1.2	7.4%
28 Greene	3.6	4.1	4.2	4.7	4.5	4.8	4.4	-8.9%
29 Hamilton	6.4	6.2	6.1	6.5	8.0	8.6	9.2	8.0%
30 Hancock	0.5	0.5	0.7	1.0	1.3	1.3	1.1	-18.1%
31 Harrison	1.2	1.1	1.1	1.1	1.0	1.2	1.2	-4.2%
32 Hendricks	0.5	0.5	0.5	0.5	0.9	1.2	1.0	-16.5%
33 Henry	0.3	0.2	0.2	0.3	0.3	0.3	0.3	6.7%
34 Howard	1.0	0.9	1.2	1.4	1.4	1.5	1.5	-3.0%
35 Huntington	1.0	0.9	0.8	0.8	0.8	0.8	0.9	5.9%
36 Jackson	2.6	2.7	2.7	3.2	3.2	3.5	3.8	9.9%
37 Jasper	0.9	1.5	1.6	1.9	2.1	3.0	3.4	14.8%
38 Jay	0.6	0.6	0.7	0.7	0.7	0.8	0.8	-2.1%
39 Jefferson	0.7	0.9	1.1	0.6	1.3	1.4	1.5	3.1%
40 Jennings	1.3	1.3	1.3	1.3	1.4	1.4	1.1	-17.0%
41 Johnson	1.9	2.7	2.5	2.3	2.3	2.8	2.9	2.3%
42 Knox	0.9	0.9	-	0.6	0.6	0.6	0.7	9.0%
43 Kosciusko	3.4	5.4	5.7	6.9	7.5	7.8	7.5	-3.9%
44 LaGrange	0.9	0.9	1.0	1.1	1.1	1.1	1.2	5.8%
45 Lake	4.9	4.8	4.4	4.3	4.1	4.2	3.1	-25.1%
46 LaPorte	5.8	6.1	6.2	10.4	10.9	11.9	11.2	-5.9%
47 Lawrence	5.0	4.9	4.7	4.8	4.9	5.0	5.1	3.2%
48 Madison	4.0	4.9	4.8	1.1	5.8	6.3	6.6	3.8%
49 Marion	14.4	24.6	26.4	27.7	30.2	35.8	39.4	10.0%
50 Marshall	3.9	3.6	5.6	5.9	1.0	6.5	7.0	8.6%

Table 38: Annually Assessed Mobile Home Deductions & Abatements (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.7	0.8	0.7	0.7	0.8	0.8	0.7	-12.2%
52	Miami	2.6	3.3	3.2	3.5	3.6	3.6	3.8	4.8%
53	Monroe	5.3	6.7	6.3	6.7	7.0	7.3	6.7	-8.7%
54	Montgomery	1.1	1.1	1.1	1.1	1.1	1.2	1.3	14.4%
55	Morgan	2.1	2.3	2.4	3.1	3.6	4.3	4.5	5.0%
56	Newton	0.3	0.4	0.3	0.3	0.4	0.4	0.3	-22.5%
57	Noble	1.4	1.4	1.4	1.1	1.2	1.3	1.3	2.2%
58	Ohio	0.2	0.3	0.2	0.2	0.2	0.3	0.3	1.4%
59	Orange	2.5	2.6	2.6	2.6	2.8	3.0	3.0	0.3%
60	Owen	0.7	0.8	0.8	0.8	0.7	0.8	0.9	11.7%
61	Parke	0.9	1.1	0.9	0.9	0.5	1.3	1.2	-5.3%
62	Perry	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-14.7%
63	Pike	0.9	0.9	0.9	1.2	1.1	1.4	1.4	-1.0%
64	Porter	7.5	6.7	6.9	6.4	6.1	6.1	5.9	-3.3%
65	Posey	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.6%
66	Pulaski	0.2	0.1	0.2	0.1	0.1	0.1	0.1	11.6%
67	Putnam	0.6	0.6	0.5	0.5	0.5	0.5	0.0	-94.6%
68	Randolph	0.4	0.4	0.3	0.3	0.3	0.3	0.3	2.8%
69	Ripley	1.1	1.1	0.9	1.0	1.0	1.0	1.1	8.9%
70	Rush	0.4	0.3	0.3	0.3	0.3	0.4	0.4	1.6%
71	St. Joseph	1.6	2.6	2.6	2.9	3.2	3.2	3.2	1.0%
72	Scott	1.6	1.5	1.3	1.3	1.2	1.1	0.9	-14.8%
73	Shelby	0.8	0.8	0.9	1.0	1.0	1.0	1.2	12.3%
74	Spencer	0.1	0.5	0.5	0.5	0.5	0.5	0.6	23.9%
75	Starke	0.9	1.2	1.2	1.3	1.2	1.3	1.3	-0.4%
76	Steuben	0.6	0.9	1.0	1.2	1.4	1.4	1.7	23.8%
77	Sullivan	0.4	0.4	0.4	0.5	0.5	0.5	0.5	-9.2%
78	Switzerland	0.2	0.2	0.2	0.2	0.1	0.2	0.2	7.8%
79	Tippecanoe	3.2	3.1	3.0	2.9	2.9	3.0	2.7	-10.0%
80	Tipton	0.5	0.4	0.4	0.5	0.4	0.5	0.5	1.2%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	302.4%
82	Vanderburgh	5.2	5.2	5.0	5.7	8.7	9.6	9.6	0.5%
83	Vermillion	0.7	0.6	0.6	0.6	0.6	0.6	0.7	23.3%
84	Vigo	0.9	0.9	0.8	1.0	1.0	1.1	1.1	-1.3%
85	Wabash	2.0	1.9	1.8	2.0	2.3	2.6	2.5	-1.5%
86	Warren	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-34.7%
87	Warrick	1.6	1.9	1.9	0.0	2.0	2.1	2.1	-2.6%
88	Washington	1.2	1.3	1.3	1.5	1.4	1.4	1.4	-1.0%
89	Wayne	3.2	3.1	3.0	3.0	2.9	3.3	3.5	6.7%
90	Wells	1.5	1.5	1.7	1.9	1.7	2.2	2.4	8.8%
91	White	0.5	0.5	0.5	0.6	0.6	0.6	0.6	-8.3%
92	Whitley	1.8	1.8	1.5	1.5	1.4	1.4	1.4	-1.5%
<b>Totals</b>		<b>160.3</b>	<b>179.7</b>	<b>182.0</b>	<b>193.0</b>	<b>206.9</b>	<b>233.8</b>	<b>237.5</b>	<b>1.6%</b>
		Median							1.5%
		Maximum: Union							302.4%
		Minimum: Putnam							-94.6%

**Table 39**  
**Homestead Standard Deduction**  
**Annually Assessed Mobile Homes**

**Code:** IC 6-1.1-12-37

**Summary:** An individual may receive a deduction from the assessed value of the individual's principal place of residence, consisting of a dwelling (real property limited to a single house and a single garage, mobile home, or manufactured home), the real estate not exceeding one acre that immediately surrounds the dwelling, and any of the following improvements:

4. Any number of decks, patios, gazebos, or pools;
5. One (1) additional building that is not part of the dwelling if the building is predominantly used for a residential purpose and is not used as an investment or rental property;
6. One (1) additional residential yard structure other than a deck, patio, gazebo, or pool.

The deduction from assessed value may be claimed by an individual who:

5. owns the residence;
6. is buying the residence under contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;
7. is entitled to occupy the residence as tenant-stockholder of a cooperative housing cooperation; or
8. is a qualifying individual and the residence is owned by a qualifying trust.

**Amount:** For assessment dates before January 1, 2023, the amount of the deduction is the lesser of:

5. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
6. \$45,000.

For assessment dates before January 1, 2025, the amount of the deduction is the lesser of:

7. 60% of the assessed value of the real property; mobile home not assessed as real property, or manufactured home not assessed as real property; or
8. \$48,000.

For assessment dates after December 31, 2024, the amount of the deduction is as follows:

7. for the 2025 assessment date, \$48,000;
8. for the 2026 assessment date, \$40,000;
9. for the 2027 assessment date, \$30,000;
10. for the 2028 assessment date, \$20,000;
11. for the 2029 assessment date, \$10,000;
12. for the 2030 assessment date and each assessment date thereafter, \$0.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Homestead Standard Deductions - Annually Assessed Mobile Homes - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>1.8</b>		<b>1.9</b>	
<b>Median:</b>	<b>0.8</b>		<b>0.8</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Union</b>	<b>0.0</b>	<b>Knox</b>
<b>Highest:</b>	<b>25.5</b>	<b>Marion</b>	<b>28.5</b>	<b>Marion</b>

Table 39: Annually Assessed Mobile Home Homestead Standard Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.1	0.1	0.1	0.1	-	0.1	0.0	-13.7%
2 Allen	3.5	3.3	3.8	4.7	6.2	6.7	7.0	4.4%
3 Bartholomew	1.0	1.3	1.3	1.5	1.5	1.4	1.6	11.9%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-51.3%
5 Blackford	0.0	0.1	0.1	0.1	0.1	0.1	0.1	13.1%
6 Boone	1.6	1.5	1.5	1.4	1.3	1.3	1.2	-5.5%
7 Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
8 Carroll	0.3	0.3	0.3	0.3	0.0	0.3	0.3	-3.9%
9 Cass	0.4	0.4	0.4	0.5	0.5	0.6	0.6	-0.8%
10 Clark	3.3	3.5	3.6	3.8	3.4	3.1	3.5	11.9%
11 Clay	0.2	0.2	0.2	0.3	0.3	0.3	0.2	-6.6%
12 Clinton	0.2	0.3	0.3	0.2	0.3	0.3	0.4	39.8%
13 Crawford	0.3	0.3	0.3	0.3	0.3	0.3	0.3	1.9%
14 Daviess	0.5	0.5	0.4	0.6	0.6	0.6	0.7	6.6%
15 Dearborn	0.4	0.5	0.5	0.5	0.6	0.6	0.6	9.4%
16 Decatur	0.2	0.2	0.2	0.2	0.2	0.2	0.2	33.9%
17 DeKalb	1.3	1.6	1.5	1.6	1.8	1.7	1.8	3.7%
18 Delaware	1.8	1.8	1.7	2.1	2.2	2.1	2.1	3.0%
19 Dubois	0.4	0.4	0.4	0.4	0.4	0.5	0.4	-18.0%
20 Elkhart	7.2	7.5	8.0	8.8	9.4	11.1	11.1	-0.1%
21 Fayette	0.3	0.2	0.2	0.2	0.2	0.2	0.2	7.2%
22 Floyd	1.0	1.0	0.9	0.9	0.8	0.9	0.9	1.0%
23 Fountain	0.6	0.6	0.6	0.8	0.8	0.8	0.8	2.1%
24 Franklin	0.1	0.1	0.1	0.1	0.1	0.1	0.1	3.7%
25 Fulton	0.4	0.4	0.3	0.4	0.4	0.4	0.5	9.8%
26 Gibson	0.8	0.8	0.8	0.8	0.8	0.8	0.9	14.0%
27 Grant	0.9	0.7	0.7	0.7	0.7	0.8	0.8	2.9%
28 Greene	2.7	3.1	3.1	3.4	3.3	3.4	3.2	-7.3%
29 Hamilton	4.7	4.6	4.5	4.8	5.8	6.0	6.6	10.0%
30 Hancock	0.4	0.4	0.5	0.8	0.9	0.9	0.8	-16.6%
31 Harrison	0.9	0.8	0.8	0.8	0.8	0.9	0.9	-1.1%
32 Hendricks	0.4	0.3	0.3	0.4	0.7	0.9	0.7	-15.0%
33 Henry	0.2	0.2	0.2	0.2	0.2	0.2	0.3	8.7%
34 Howard	0.7	0.7	0.9	1.0	1.0	1.1	1.1	-1.3%
35 Huntington	0.7	0.6	0.6	0.6	0.6	0.6	0.6	7.9%
36 Jackson	1.9	2.0	2.0	2.4	2.3	2.5	2.8	11.9%
37 Jasper	0.7	1.1	1.2	1.4	1.6	2.1	2.4	16.2%
38 Jay	0.5	0.5	0.5	0.5	0.5	0.6	0.6	-0.3%
39 Jefferson	0.5	0.6	0.8	0.4	1.0	1.0	1.1	5.0%
40 Jennings	0.9	1.0	0.9	1.0	1.0	1.0	0.8	-15.5%
41 Johnson	1.4	2.0	1.9	1.7	1.7	2.0	2.1	4.2%
42 Knox	0.6	0.6	-	0.4	0.5	0.5	0.5	10.9%
43 Kosciusko	2.5	4.0	4.2	5.1	5.5	5.5	5.4	-2.2%
44 LaGrange	0.6	0.7	0.8	0.8	0.8	0.8	0.9	7.7%
45 Lake	3.6	3.5	3.2	3.2	3.0	3.0	2.3	-23.8%
46 LaPorte	4.3	4.5	4.6	7.7	8.1	8.5	8.2	-4.3%
47 Lawrence	3.7	3.6	3.5	3.6	3.6	3.5	3.7	5.1%
48 Madison	3.0	3.6	3.5	0.8	4.3	4.5	4.7	5.8%
49 Marion	10.7	18.2	19.6	20.5	22.4	25.5	28.5	11.8%
50 Marshall	2.8	2.7	4.1	4.3	0.1	4.6	5.1	10.2%

Table 39: Annually Assessed Mobile Home Homestead Standard Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.5	0.6	0.5	0.5	0.5	0.6	0.5	-10.4%
52	Miami	1.9	2.4	2.3	2.5	2.5	2.6	2.7	6.5%
53	Monroe	3.9	5.0	4.7	4.9	5.2	5.2	4.9	-7.1%
54	Montgomery	0.8	0.8	0.8	0.8	0.8	0.8	1.0	16.5%
55	Morgan	1.5	1.7	1.8	2.2	2.6	3.0	3.2	6.9%
56	Newton	0.2	0.3	0.2	0.2	0.3	0.3	0.2	-21.1%
57	Noble	1.0	1.0	1.0	0.8	0.9	0.9	1.0	4.1%
58	Ohio	0.2	0.2	0.2	0.2	0.2	0.2	0.2	3.5%
59	Orange	1.9	1.9	1.9	1.9	2.0	2.1	2.2	1.0%
60	Owen	0.5	0.6	0.6	0.6	0.5	0.5	0.6	13.7%
61	Parke	0.7	0.8	0.7	0.7	0.4	0.9	0.9	-3.6%
62	Perry	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-13.2%
63	Pike	0.7	0.6	0.7	0.9	0.8	1.0	1.0	0.8%
64	Porter	5.6	4.9	5.1	4.7	4.5	4.4	4.3	-1.6%
65	Posey	0.2	0.2	0.1	0.1	0.2	0.2	0.2	1.2%
66	Pulaski	0.1	0.1	0.1	0.1	0.1	0.1	0.1	13.6%
67	Putnam	0.4	0.4	0.3	0.3	0.3	0.3	0.0	-96.1%
68	Randolph	0.3	0.3	0.2	0.2	0.2	0.2	0.2	5.1%
69	Ripley	0.8	0.8	0.7	0.7	0.7	0.7	0.8	10.9%
70	Rush	0.3	0.2	0.2	0.2	0.2	0.3	0.3	3.5%
71	St. Joseph	1.2	1.9	1.9	2.2	2.3	2.3	2.4	2.8%
72	Scott	1.2	1.1	1.0	1.0	0.9	0.8	0.7	-13.3%
73	Shelby	0.6	0.6	0.6	0.7	0.8	0.7	0.8	13.4%
74	Spencer	0.1	0.4	0.4	0.4	0.3	0.3	0.4	26.2%
75	Starke	0.7	0.9	0.9	1.0	0.9	0.9	1.0	1.4%
76	Steuben	0.4	0.7	0.7	0.9	1.0	1.0	1.2	24.5%
77	Sullivan	0.3	0.3	0.3	0.4	0.4	0.4	0.3	-6.9%
78	Switzerland	0.2	0.2	0.1	0.1	0.1	0.1	0.1	9.0%
79	Tippecanoe	2.4	2.3	2.2	2.1	2.1	2.1	1.9	-8.4%
80	Tipton	0.3	0.3	0.3	0.3	0.3	0.4	0.4	3.0%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	309.8%
82	Vanderburgh	3.7	3.6	3.5	3.9	6.3	6.8	6.9	2.4%
83	Vermillion	0.5	0.5	0.5	0.4	0.4	0.4	0.5	25.1%
84	Vigo	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.5%
85	Wabash	1.5	1.4	1.3	1.5	1.7	1.8	1.8	0.4%
86	Warren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-33.5%
87	Warrick	1.2	1.4	1.4	0.0	1.5	1.5	1.5	-0.6%
88	Washington	0.9	1.0	1.0	1.1	1.1	1.0	1.0	0.8%
89	Wayne	2.3	2.3	2.2	2.2	2.2	2.3	2.5	8.7%
90	Wells	1.1	1.1	1.3	1.4	1.3	1.6	1.7	10.7%
91	White	0.4	0.4	0.4	0.4	0.5	0.4	0.4	-6.7%
92	Whitley	1.3	1.3	1.1	1.1	1.0	1.0	1.0	0.3%
<b>Totals</b>		<b>118.1</b>	<b>132.5</b>	<b>134.2</b>	<b>142.1</b>	<b>151.6</b>	<b>166.2</b>	<b>171.8</b>	<b>3.3%</b>
		Median							2.9%
		Maximum: Union							309.8%
		Minimum: Putnam							-96.1%

**Table 40**  
**Supplemental Homestead Deduction**  
**Annually Assessed Mobile Homes**

**Code:** IC 6-1.1-12-37.5

**Summary:** Automatic for those who receive the homestead standard deduction.

**Amount:** Applies to net assessed value after application of standard homestead deduction but before any other deduction.

For property taxes due and payable before January 1, 2024, an additional 35% deduction in assessed value up to \$600,000 or an additional 25% deduction in assessed value over \$600,000.

For property taxes due and payable in 2024, an additional 40% deduction in assessed value up to \$600,000 or an additional 30% deduction in assessed value over \$600,000.

For property taxes due and payable in 2025, an additional 37.5% deduction in assessed value up to \$600,000 or an additional 27.5% deduction in assessed value over \$600,000.

For property taxes due and payable after 2025, as follows:

1. Forty percent (40%) for taxes first due and payable in 2026.
2. Forty-six percent (46%) for taxes first due and payable in 2027.
3. Fifty-two percent (52%) for taxes first due and payable in 2028.
4. Fifty-seven percent (57%) for taxes first due and payable in 2029.
5. Sixty-two percent (62%) for taxes first due and payable in 2030.
6. Sixty-six and seven-tenths percent (66.7%) for taxes first due and payable in 2031, and each year thereafter.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right.

<b>Total Supplemental Homestead Deductions - Annually Assessed Mobile Homes - (in Millions)</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>0.7</b>		<b>0.7</b>	
<b>Median:</b>	<b>0.3</b>		<b>0.3</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Union</b>	<b>0.0</b>	<b>Knox</b>
<b>Highest:</b>	<b>10.3</b>	<b>Marion</b>	<b>10.9</b>	<b>Marion</b>

Table 40: Annually Assessed Mobile Home Supplemental Homestead Standard Deductions (in Millions)

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
1 Adams	0.0	0.0	0.0	0.0	-	0.0	0.0	-19.1%
2 Allen	1.2	1.2	1.3	1.7	2.2	2.7	2.6	-2.2%
3 Bartholomew	0.3	0.5	0.4	0.5	0.5	0.6	0.6	4.9%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-54.4%
5 Blackford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0%
6 Boone	0.6	0.5	0.5	0.5	0.5	0.6	0.5	-26.8%
7 Brown	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-6.2%
8 Carroll	0.1	0.1	0.1	0.1	0.0	0.1	0.1	-10.0%
9 Cass	0.1	0.1	0.1	0.2	0.2	0.2	0.2	-7.0%
10 Clark	1.1	1.2	1.3	1.3	1.2	1.3	1.3	5.1%
11 Clay	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-12.4%
12 Clinton	0.1	0.1	0.1	0.1	0.1	0.1	0.2	54.8%
13 Crawford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-4.5%
14 Daviess	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.0%
15 Dearborn	0.1	0.2	0.2	0.2	0.2	0.2	0.2	2.6%
16 Decatur	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25.5%
17 DeKalb	0.5	0.5	0.5	0.6	0.6	0.7	0.7	-2.8%
18 Delaware	0.6	0.6	0.6	0.7	0.8	0.8	0.8	-3.5%
19 Dubois	0.2	0.1	0.1	0.1	0.2	0.2	0.1	-23.1%
20 Elkhart	2.5	2.6	2.8	3.1	3.4	4.5	4.2	-6.1%
21 Fayette	0.1	0.1	0.1	0.1	0.1	0.1	0.1	2.9%
22 Floyd	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-5.3%
23 Fountain	0.2	0.2	0.2	0.3	0.3	0.3	0.3	-4.3%
24 Franklin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-2.8%
25 Fulton	0.1	0.1	0.1	0.1	0.1	0.2	0.2	2.9%
26 Gibson	0.3	0.3	0.3	0.3	0.3	0.3	0.3	6.8%
27 Grant	0.3	0.3	0.2	0.3	0.3	0.3	0.3	1.9%
28 Greene	0.9	1.1	1.1	1.2	1.2	1.4	1.2	-12.7%
29 Hamilton	1.6	1.6	1.6	1.7	2.2	2.5	2.6	3.3%
30 Hancock	0.1	0.1	0.2	0.3	0.3	0.4	0.3	-21.8%
31 Harrison	0.3	0.3	0.3	0.3	0.3	0.4	0.3	-11.3%
32 Hendricks	0.1	0.1	0.1	0.1	0.2	0.3	0.3	-20.3%
33 Henry	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.9%
34 Howard	0.2	0.2	0.3	0.3	0.4	0.4	0.4	-7.5%
35 Huntington	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.2%
36 Jackson	0.7	0.7	0.7	0.8	0.8	1.0	1.0	4.9%
37 Jasper	0.2	0.4	0.4	0.5	0.6	0.9	1.0	8.9%
38 Jay	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-6.5%
39 Jefferson	0.2	0.2	0.3	0.1	0.3	0.4	0.4	-1.6%
40 Jennings	0.3	0.3	0.3	0.4	0.4	0.4	0.3	-20.8%
41 Johnson	0.5	0.7	0.7	0.6	0.6	0.8	0.8	-2.3%
42 Knox	0.2	0.2	-	0.2	0.2	0.2	0.2	4.0%
43 Kosciusko	0.9	1.4	1.5	1.8	1.9	2.2	2.0	-8.2%
44 LaGrange	0.2	0.2	0.3	0.3	0.3	0.3	0.3	1.0%
45 Lake	1.3	1.2	1.1	1.1	1.0	1.2	0.9	-28.5%
46 LaPorte	1.5	1.6	1.6	2.8	2.8	3.4	3.1	-10.0%
47 Lawrence	1.3	1.3	1.2	1.2	1.3	1.4	1.4	-1.5%
48 Madison	1.0	1.3	1.3	0.3	1.5	1.8	1.8	-1.3%
49 Marion	3.7	6.4	6.9	7.2	7.9	10.3	10.9	5.5%
50 Marshall	1.0	0.9	1.4	1.5	0.0	1.8	1.9	5.5%

Table 40: Annually Assessed Mobile Home Supplemental Homestead Standard Deductions (in Millions)

County		Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025
51	Martin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-16.0%
52	Miami	0.7	0.8	0.8	0.9	0.9	1.0	1.0	-0.1%
53	Monroe	1.4	1.7	1.6	1.7	1.8	2.1	1.8	-12.9%
54	Montgomery	0.3	0.3	0.3	0.3	0.3	0.3	0.4	9.2%
55	Morgan	0.5	0.6	0.6	0.8	0.9	1.3	1.3	0.5%
56	Newton	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-26.0%
57	Noble	0.4	0.4	0.4	0.3	0.3	0.4	0.4	-2.4%
58	Ohio	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.0%
59	Orange	0.7	0.7	0.7	0.7	0.7	0.9	0.8	-5.3%
60	Owen	0.2	0.2	0.2	0.2	0.2	0.2	0.2	6.6%
61	Parke	0.2	0.3	0.2	0.2	0.1	0.4	0.3	-9.6%
62	Perry	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-18.6%
63	Pike	0.2	0.2	0.2	0.3	0.3	0.4	0.4	-5.5%
64	Porter	2.0	1.7	1.8	1.6	1.6	1.7	1.6	-7.7%
65	Posey	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-5.1%
66	Pulaski	0.1	0.0	0.0	0.0	0.0	0.0	0.0	6.5%
67	Putnam	0.2	0.2	0.1	0.1	0.1	0.1	0.0	-96.4%
68	Randolph	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-1.5%
69	Ripley	0.3	0.3	0.2	0.2	0.3	0.3	0.3	3.9%
70	Rush	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.0%
71	St. Joseph	0.4	0.7	0.7	0.8	0.8	0.9	0.9	-3.6%
72	Scott	0.4	0.4	0.3	0.3	0.3	0.3	0.2	-18.7%
73	Shelby	0.2	0.2	0.2	0.3	0.3	0.3	0.3	6.3%
74	Spencer	0.0	0.1	0.1	0.1	0.1	0.1	0.2	18.3%
75	Starke	0.2	0.3	0.3	0.3	0.3	0.4	0.4	-4.9%
76	Steuben	0.2	0.2	0.3	0.3	0.4	0.4	0.5	22.3%
77	Sullivan	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-12.7%
78	Switzerland	0.1	0.1	0.0	0.0	0.0	0.1	0.1	2.2%
79	Tippecanoe	0.8	0.8	0.8	0.7	0.7	0.8	0.7	-14.1%
80	Tipton	0.1	0.1	0.1	0.1	0.1	0.2	0.1	-3.4%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	284.1%
82	Vanderburgh	1.3	1.3	1.2	1.4	2.2	2.7	2.6	-4.3%
83	Vermillion	0.2	0.2	0.2	0.1	0.1	0.2	0.2	17.2%
84	Vigo	0.2	0.2	0.2	0.2	0.3	0.3	0.3	-5.8%
85	Wabash	0.5	0.5	0.5	0.5	0.6	0.7	0.7	-6.1%
86	Warren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-37.7%
87	Warrick	0.4	0.5	0.5	0.0	0.5	0.6	0.6	-7.3%
88	Washington	0.3	0.3	0.3	0.4	0.4	0.4	0.4	-5.4%
89	Wayne	0.8	0.8	0.8	0.8	0.8	1.0	1.0	1.8%
90	Wells	0.4	0.4	0.4	0.5	0.4	0.6	0.6	3.9%
91	White	0.1	0.1	0.1	0.1	0.2	0.2	0.2	-12.5%
92	Whitley	0.5	0.4	0.4	0.4	0.4	0.4	0.4	-6.0%
<b>Totals</b>		<b>41.3</b>	<b>46.4</b>	<b>47.0</b>	<b>49.9</b>	<b>53.5</b>	<b>67.1</b>	<b>65.1</b>	<b>-3.0%</b>
		Median							-3.5%
		Maximum: Union							284.1%
		Minimum: Putnam							-96.4%

## **Table 41**

### **Over 65 Deduction**

### **Annually Assessed Mobile Homes**

**Code:** IC 6-1.1-12-9 through 6-1.1-12-10.1

**Summary:** An individual may obtain a deduction from the assessed value of real property, or a personal property mobile or manufactured home if:

7. the individual is at least 65 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
8. meets the income requirements;
9. the individual has owned the property (or has been buying the property under recorded contract that provides that the individual is to pay the property taxes on the property) for at least one year before claiming the deduction;
10. the individual and any joint tenants or tenants in common reside on the property;
11. the assessed value of the property does not exceed:
  - a. \$200,000 for Pay 2022; or
  - b. \$240,000 for Pay 2023-2025
12. the individual receives no other property tax deductions except for the mortgage, standard homestead, or fertilizer storage deductions.

Note: A surviving spouse is entitled to the deduction if the surviving spouse is at least 60 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed, the surviving spouse's deceased husband or wife was at least 65 years of age at the time of death, the surviving spouse has not remarried, and the other above requirements are satisfied.

**Amount:** The amount of the deduction is the lesser of:

3. one-half of the assessed value of the real property, mobile home, or manufactured home; or
4. \$14,000.

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Over 65 Deductions - Annually Assessed Mobile Homes</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	427.5		1,119.5	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	17,750.0	<b>Marshall</b>	33,150.0	<b>Orange</b>

Table 41: Annually Assessed Mobile Home Over 65 Deductions

<u>County</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>	<u>Pay 2025</u>	<u>% Change 2024-2025</u>	
1	Adams	150	150	150	150	-	-	-	
2	Allen	-	-	-	-	-	-	-	
3	Bartholomew	-	-	-	-	-	-	-	
4	Benton	-	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	-	
6	Boone	-	-	-	-	-	-	-	
7	Brown	3,800	3,800	3,800	3,800	3,800	3,800	3,800	0.0%
8	Carroll	-	300	-	850	-	-	-	-
9	Cass	-	-	-	-	-	-	-	-
10	Clark	7,400	8,200	8,200	8,200	8,200	8,050	8,050	0.0%
11	Clay	-	-	-	-	-	-	-	-
12	Clinton	300	300	300	17,695	850	550	550	0.0%
13	Crawford	-	-	-	-	900	-	28,000	n/a
14	Daviess	-	-	-	-	-	-	-	-
15	Dearborn	-	-	-	-	-	-	-	-
16	Decatur	-	-	-	-	-	-	-	-
17	DeKalb	-	-	-	-	-	-	-	-
18	Delaware	-	-	-	-	-	-	-	-
19	Dubois	-	-	-	-	-	-	-	-
20	Elkhart	-	-	-	-	-	-	-	-
21	Fayette	-	-	-	100	-	-	-	-
22	Floyd	-	250	250	700	-	-	-	-
23	Fountain	-	-	-	-	-	-	-	-
24	Franklin	-	-	-	-	-	-	-	-
25	Fulton	-	-	-	-	-	-	-	-
26	Gibson	-	-	-	-	-	-	-	-
27	Grant	-	-	-	-	-	-	-	-
28	Greene	-	-	-	-	-	-	-	-
29	Hamilton	-	-	-	-	-	-	-	-
30	Hancock	-	-	-	-	-	-	-	-
31	Harrison	-	-	-	-	-	-	-	-
32	Hendricks	-	-	-	-	-	-	-	-
33	Henry	330	330	300	-	-	-	-	-
34	Howard	5,400	4,600	3,300	3,700	3,300	-	-	-
35	Huntington	200	300	1,650	1,650	1,450	450	-	-100.0%
36	Jackson	3,250	2,550	1,600	1,600	1,600	-	-	-
37	Jasper	-	-	-	-	-	-	-	-
38	Jay	-	-	-	-	-	-	-	-
39	Jefferson	-	-	-	-	-	-	-	-
40	Jennings	-	-	-	-	-	-	-	-
41	Johnson	-	-	-	-	-	-	-	-
42	Knox	3,800	3,800	-	-	-	-	350	-
43	Kosciusko	14,700	15,600	13,700	16,750	16,200	1,250	-	-100.0%
44	LaGrange	-	-	-	-	-	-	-	-
45	Lake	-	-	-	-	-	-	-	-
46	LaPorte	-	-	-	-	-	-	-	-
47	Lawrence	-	-	1,200	-	-	-	-	-
48	Madison	-	-	-	-	-	-	-	-
49	Marion	2,050	2,360	945	1,005	2,000	1,975	1,990	0.8%
50	Marshall	37,900	39,850	50,650	68,000	843,650	17,750	18,600	4.8%
51	Martin	-	650	650	650	12,750	-	-	-

Table 41: Annually Assessed Mobile Home Over 65 Deductions

<u>County</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>	<u>Pay 2025</u>	<u>% Change 2024-2025</u>
52	Miami	7,500	5,350	4,700	5,550	76,250	-	-
53	Monroe	-	-	-	-	-	-	-
54	Montgomery	-	-	-	-	-	-	-
55	Morgan	4,450	1,150	5,550	10,000	13,500	150	150 0.0%
56	Newton	-	-	-	-	-	-	-
57	Noble	-	-	-	-	-	-	-
58	Ohio	-	-	3,200	3,550	3,400	750	- -100.0%
59	Orange	-	-	-	-	10,150	-	33,150
60	Owen	-	-	-	-	-	-	-
61	Parke	-	-	235	235	-	-	-
62	Perry	-	-	-	-	-	-	-
63	Pike	-	-	-	-	-	-	-
64	Porter	-	-	-	-	-	-	-
65	Posey	-	-	-	-	-	-	-
66	Pulaski	-	-	-	-	-	-	-
67	Putnam	-	-	1,005	-	-	-	3,850
68	Randolph	2,100	1,750	1,750	1,400	1,150	-	-
69	Ripley	-	5,300	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-
71	St. Joseph	900	900	900	900	900	300	300 0.0%
72	Scott	-	-	-	-	-	-	-
73	Shelby	2,850	2,850	-	-	4,250	4,155	4,200
74	Spencer	130	-	-	-	-	-	-
75	Starke	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-
77	Sullivan	-	-	-	-	-	-	-
78	Switzerland	200	200	150	150	150	150	- -100.0%
79	Tippecanoe	1,175	875	925	975	875	-	-
80	Tipton	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-
82	Vanderburgh	58,480	40,700	37,250	63,850	48,150	-	-
83	Vermillion	-	-	-	-	-	-	-
84	Vigo	-	-	-	-	-	-	-
85	Wabash	6,150	5,350	4,750	4,850	4,850	-	-
86	Warren	-	-	-	-	-	-	-
87	Warrick	-	-	-	-	-	-	-
88	Washington	-	-	-	-	-	-	-
89	Wayne	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-
91	White	3,950	6,850	-	-	-	-	-
92	Whitley	17,900	14,250	-	-	-	-	-
<b>Totals</b>	<b>185,065</b>	<b>168,565</b>	<b>147,110</b>	<b>216,310</b>	<b>1,058,325</b>	<b>39,330</b>	<b>102,990</b>	<b>161.9%</b>
					Median			0.0%
					Maximum:	Marshall		4.8%
					Minimum:	Multiple		-100.0%

## **Table 42**

### **Veteran Deductions**

### **Annually Assessed Mobile Homes**

This table combines the following deductions:

#### **VETERAN WITH A SERVICE-CONNECTED DISABILITY DEDUCTION**

**Code:** IC 6-1.1-12-13 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. during any of its wars;
2. the individual received an honorable discharge;
3. the individual is disabled with a documented, service-connected disability of 10% or more; and
4. the individual does not receive the over 65 deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$24,960

#### **TOTALLY DISABLED VETERAN OR VETERAN AT LEAST 62 WITH A DISABILITY OF 10% OR MORE DEDUCTION**

**Code:** IC 6-1.1-12-14 and IC 6-1.1-12-15

**Summary:** An individual may obtain a deduction from the assessed value of taxable tangible property the individual owns or, in the case of real property or a personal property mobile or manufactured home, is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the individual served in the military or naval forces of the U.S. for at least 90 days;
2. the individual received an honorable discharge;
3. the individual is either totally disabled or at least 62 years old with a documented disability of at least 10%;
4. the assessed value of the individual's tangible property does not exceed \$200,000 (after January 1, 2020); and
5. the individual does not receive the over 65 deduction.

Note: The surviving spouse of a veteran may receive this deduction if the veteran satisfied the eligibility requirements at the time of his or her death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed.

**Amount:** \$14,000

**Comments:** Beginning with Pay 2025, the assessed value of an individual’s tangible property may not exceed \$240,000.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Veterans Deductions - Annually Assessed Mobile Homes</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>3,471.8</b>		<b>3,973.9</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>60,100.0</b>	<b>Miami</b>	<b>71,250.0</b>	<b>Miami</b>

Table 42: Annually Assessed Mobile Home Veterans Deductions

<u>County</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>	<u>Pay 2025</u>	<u>% Change 2024-2025</u>
1 Adams	-	-	-	-	-	-	-	-
2 Allen	1,400	1,200	950	950	950	35,950	62,910	75.0%
3 Bartholomew	1,900	1,850	1,900	2,000	550	550	1,150	109.1%
4 Benton	-	-	-	-	-	-	-	-
5 Blackford	-	-	-	-	-	-	-	-
6 Boone	-	-	-	-	-	-	-	-
7 Brown	1,450	5,480	5,480	5,480	5,480	1,450	1,450	0.0%
8 Carroll	250	-	-	-	-	-	-	-
9 Cass	-	-	6,900	2,550	2,550	4,350	2,500	-42.5%
10 Clark	34,100	-	-	-	-	-	-	-
11 Clay	-	-	-	-	-	-	-	-
12 Clinton	-	-	-	-	600	-	-	-
13 Crawford	-	-	-	-	-	-	-	-
14 Daviess	-	-	-	-	-	-	-	-
15 Dearborn	-	-	-	-	-	-	-	-
16 Decatur	-	-	-	-	-	-	-	-
17 DeKalb	-	-	-	-	-	-	-	-
18 Delaware	-	-	-	-	2,800	-	-	-
19 Dubois	150	150	150	150	150	-	-	-
20 Elkhart	46,280	51,380	49,500	43,150	41,950	25,500	54,250	112.7%
21 Fayette	-	-	-	-	-	-	-	-
22 Floyd	-	-	-	-	-	-	-	-
23 Fountain	-	-	-	-	-	-	-	-
24 Franklin	3,100	4,200	4,100	4,100	4,100	4,100	4,100	0.0%
25 Fulton	-	-	950	1,500	-	-	-	-
26 Gibson	-	-	-	-	-	-	-	-
27 Grant	-	-	-	-	-	-	-	-
28 Greene	-	-	-	-	4,000	-	-	-
29 Hamilton	7,500	19,000	12,825	18,600	60,250	50,200	50,200	0.0%
30 Hancock	-	-	-	-	-	-	-	-
31 Harrison	9,500	9,200	9,050	-	-	-	-	-
32 Hendricks	-	-	-	-	-	-	-	-
33 Henry	-	-	-	-	-	-	-	-
34 Howard	6,140	6,830	13,940	15,290	15,290	13,695	13,570	-0.9%
35 Huntington	4,050	1,600	1,600	1,600	1,600	1,600	1,500	-6.3%
36 Jackson	3,000	3,000	2,800	250	250	-	-	-
37 Jasper	12,447	41,795	38,902	42,737	18,622	34,200	15,030	-56.1%
38 Jay	-	-	7,150	-	-	-	-	-
39 Jefferson	-	-	-	-	-	-	-	-
40 Jennings	-	-	-	-	-	-	-	-
41 Johnson	-	-	-	-	-	-	-	-
42 Knox	-	-	-	-	-	-	-	-
43 Kosciusko	5,350	2,300	2,800	3,725	3,175	15,800	17,900	13.3%
44 LaGrange	-	-	-	-	-	-	-	-
45 Lake	-	-	-	17,000	750	-	-	-
46 LaPorte	6,150	-	-	-	-	-	-	-
47 Lawrence	-	-	-	-	-	-	-	-
48 Madison	-	-	-	-	-	-	-	-
49 Marion	10,710	2,680	2,720	11,240	8,665	9,495	9,735	2.5%
50 Marshall	9,750	5,950	9,300	4,400	70,710	4,000	5,100	27.5%
51 Martin	1,000	-	-	-	3,350	3,950	4,300	-

Table 42: Annually Assessed Mobile Home Veterans Deductions

<u>County</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>	<u>Pay 2025</u>	<u>% Change 2024-2025</u>	
52	Miami	73,500	80,850	76,950	69,150	126,100	60,100	71,250	18.6%
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	300	300	2,050	1,900	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	500	500	600	550	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	150	150	150	150	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	1	-	-	3,400	3,400	
68	Randolph	-	-	2,550	2,550	300	-	-	
69	Ripley	21,550	14,400	12,100	12,100	8,900	3,950	3,950	0.0%
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	1,150	1,150	1,150	1,150	1,150	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	3,550	3,550	4,750	-	5,450	5,315	5,250	
74	Spencer	-	335	-	-	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	3,950	-	-	
77	Sullivan	3,600	3,600	3,600	3,600	3,600	3,600	-	-100.0%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	2,900	5,555	12,105	750	1,700	-	-	
80	Tipton	-	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	8,580	8,165	7,800	35,348	17,188	35,700	35,550	-0.4%
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	1,700	1,450	1,550	1,600	1,750	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	12,800	-	-	-	-	-	
91	White	13,350	550	-	-	-	-	-	
92	Whitley	9,100	7,450	5,250	5,100	2,500	2,500	2,500	0.0%
<b>Totals</b>		<b>303,357</b>	<b>297,420</b>	<b>299,773</b>	<b>308,870</b>	<b>420,830</b>	<b>319,405</b>	<b>365,595</b>	<b>14.5%</b>
						Median			0.0%
						Maximum:	Elkhart		112.7%
						Minimum:	Multiple		-100.0%

## Table 43 Blind or Disabled Deduction Annually Assessed Mobile Homes

**Code:** IC 6-1.1-12-11 and IC 6-1.1-12-12

**Summary:** An individual may obtain a deduction from the assessed value of real property or a personal property mobile or manufactured home if:

1. the individual is a blind or a disabled person;
2. the real property, mobile home, or manufactured home is principally used and occupied by the individual as the individual's residence;
3. the individual's taxable gross income in the preceding year did not exceed \$17,000; and
4. the individual does not receive the over 65 deduction.

**Amount:** \$12,480

Per Ind. Code § 6-1.1-12-40.5, the sum of the deductions (other than the supplemental homestead deduction) provided to a mobile or manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile or manufactured home.

The summary tables immediately below show the average, median, minimum, and maximum values based on the overall dollar amounts – rather than percentage increase/decrease. The county name corresponding to the highest and lowest value is also listed out to the right. In the event more than one county reported a \$0 amount, “Multiple” is listed to indicate that there is more than one county that matches this criterion.

<b>Total Blind and/or Disabled Deductions - Annually Assessed Mobile Homes</b>				
	<b>Pay 2024</b>		<b>Pay 2025</b>	
<b>Average:</b>	<b>622.0</b>		<b>569.3</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>29,330.0</b>	<b>Marshall</b>	<b>27,580.0</b>	<b>Shelby</b>

**Table 44**  
**Exemptions - Code Cite Cross Reference**

<b>Type of Property</b>	<b>Code Cite</b>
Property owned by the United States (its agencies or instrumentalities)	IC 6-1.1-10-1 IC 4-20.5-14-3 IC 4-20.5-19-7
Property owned by the State of Indiana	IC 6-1.1-10-2 IC 8-10-1-27 IC 8-23-7-31 IC 8-15-2-12
Bridges & tangible property appurtenant to a bridge	IC 6-1.1-10-3
Property owned or used by a political subdivision of this State	IC 6-1.1-10-4 IC 36-1-10-18 IC 36-9-13-36 IC 36-9-13-37 IC 36-10-8-18 IC 36-10-9-18
Property owned by a city or a town	IC 6-1.1-10-5 IC 23-7-7-3 IC 36-9-11-10 IC 36-9-11.1-11
Urban Homesteading Property	IC 6-1.1-10-5.5
Property owned by a Water Company	IC 6-1.1-10-6 IC 14-33-20-27
Property owned by a Non-Profit Company that engages in water supply or sewage disposal	IC 6-1.1-10-7 IC 6-1.1-10-8
Industrial waste control facility if not used in the production of property for sale	IC 6-1.1-10-9 IC 6-1.1-10-10 IC 6-1.1-10-11
Stationary or unlicensed mobile air pollution control systems	IC 6-1.1-10-12 IC 6-1.1-10-13
Public airport lands	IC 6-1.1-10-15
All or part of a building that is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes	IC 6-1.1-10-16
Land under or adjacent to lake or reservoir owned by a public benefit corporation (Carroll & White Counties)	IC 6-1.1-10-16.5
Real Property developed to provide housing to income eligible persons	IC 6-1.1-10-16.7
Building Situated in Special Flood Hazard Areas	IC 6-1.1-10-16.8

Table 43: Annually Assessed Mobile Home Blind and/or Disabled Deductions

<u>County</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>	<u>Pay 2025</u>	<u>% Change 2024-2025</u>
1 Adams	50	50	50	50	800	850	800	-5.9%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	2,750	2,750	-	-	-	-	-	
10 Clark	-	-	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	300	300	250	250	250	1,350	-	-100.0%
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	-	-	-	-	
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	50	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	4,250	1,200	1,050	1,150	1,150	1,100	1,300	18.2%
25 Fulton	-	-	6,650	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	2,050	700	700	1,300	1,800	2,300	2,300	0.0%
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	3,625	3,625	2,200	3,300	3,300	-	-	
35 Huntington	4,900	4,350	-	2,250	2,250	-	-	
36 Jackson	2,050	1,800	800	800	800	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	6,700	6,450	5,400	5,975	5,675	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	7,250	6,350	8,850	11,150	21,400	29,330	17,550	-40.2%

Table 43: Annually Assessed Mobile Home Blind and/or Disabled Deductions

County	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	% Change 2024-2025	
51	Martin	-	-	-	959	1,771	3,620	1,150	-68.2%
52	Miami	1,650	1,600	1,450	1,550	38,140	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	9,665	9,650	9,650	10,100	-	-	-	
55	Morgan	1,400	1,150	1,100	11,200	5,300	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	-	
63	Pike	800	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	-	
67	Putnam	-	-	-	3,050	-	-	-	
68	Randolph	150	150	150	150	-	2,200	1,141	-48.1%
69	Ripley	10,900	10,900	-	-	-	-	-	
70	Rush	-	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	15,170	27,580	81.8%
74	Spencer	95	-	-	-	-	-	-	
75	Starke	-	-	-	-	-	-	-	
76	Steuben	-	-	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	-	
78	Switzerland	-	-	1,000	1,250	1,350	1,300	550	-57.7%
79	Tippecanoe	1,000	1,000	1,000	1,150	850	-	-	
80	Tipton	2,750	2,650	2,650	-	-	-	-	
81	Union	-	-	-	-	-	-	-	
82	Vanderburgh	43,430	49,995	40,800	78,291	49,200	-	-	
83	Vermillion	-	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	-	
85	Wabash	9,650	2,900	2,900	2,900	2,900	-	-	
86	Warren	-	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	-	
91	White	650	600	-	-	-	-	-	
92	Whitley	4,400	4,400	-	-	-	-	-	
<b>Totals</b>	<b>120,465</b>	<b>112,570</b>	<b>86,650</b>	<b>136,875</b>	<b>136,936</b>	<b>57,220</b>	<b>52,371</b>	<b>-8.5%</b>	
					Median			-40.2%	
					Maximum:	Shelby		81.8%	
					Minimum:	Multiple		-100.0%	

Property perpetuating memory of soldiers & sailors	IC 6-1.1-10-17
Property owned by a not-for-profit corporation whose primary purpose is to support the field of fine arts	IC 6-1.1-10-18
Property operated as a hospital nonprofit (subject to requirements in statute)	IC 6-1.1-10-18.5 IC 5-1-4-26 IC 16-22-6-34
Public Libraries	IC 6-1.1-10-19
Manual Labor, Technical, or Trade Schools	IC 6-1.1-10-20
Churches or Religious Societies	IC 6-1.1-10-21
Property owned by a not-for-profit corporation whose primary purpose is to support the field of early childhood education services	IC 6-1.1-10-46
Property Owned by a Homeowners Association	IC 6-1.1-10-37.8
Nonprofit health, fitness, aquatics, and community center	IC 6-1.1-10-48
Transportation facility under a public-private agreement signed in accordance with statute	IC 6-1.1-10-49
Property designed as exempt under IC 36-7-32.5-15(b) by an executive or the Indiana economic development corporation	IC 6-1.1-10-50