
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Political Subdivisions

FROM: Fred Van Dorp, Budget Director

SUBJECT: Property Tax Caps and Circuit Breaker Credits

DATE: May 21, 2021

The Department of Local Government Finance (“Department”) releases this memorandum to local governments as notification that property tax cap loss (otherwise known as circuit breaker credit) reports are now posted for all taxing units. The report is produced pursuant to Indiana Code 6-1.1-20.6-11.

The reports may be found on the Department website under the [County Specific Information webpage](#) by visiting the individual county-specific web pages under the heading labeled “2021 Circuit Breaker Report.”

On April 21, the Department recorded a webinar explaining the concepts of [Property Tax Caps and Circuit Breaker Credits](#) and their impact on and importance to local government.

Additional questions pertaining to the 2021 circuit breaker report and the impact on your certified budget or your fund’s operating balance may be directed to the Department’s [Budget Field Representatives](#)