



# 2017 Utility Processing Overview

**Marlo Hayden & Julie Waddell**  
**January 2017**



# What is a Public Utility for Property Taxation Purposes?

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## IC 6-1.1-8-2 Definitions

Sec. 2. As used in this chapter:

- (8) The term "public utility company" means a company which is subject to taxation under this chapter regardless of whether the company is operated by an individual, a partnership, an association, a corporation, a limited liability company, a fiduciary, or any other entity.



# Why State Assessed?

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- Because public utilities and railroads often cross township and county lines, the Department is charged with assessing the value of public utilities and railroads in Indiana.
- The Department values a company's entire enterprise statewide and then distributes the assessed value to each county in which the company operates. The distribution is allocated based on a percentage of the company's total operation in the county by township/taxing district.
- Provision allows companies in one district to file local BPP.
- IC 6-1.1-3-7.2-\$20,000 exemption is applicable to state distributable properties not regulated by the Indiana Utility Regulatory Commission.



# What Types of Utilities Do We Assess?

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- | Utility Type  | # in State |
|---|------------|
| Gas & Electric (light, heat, power)                             | 45         |
| Buses (regularly scheduled routes)                              | 3          |
| Pipelines (gas or oil)  | 34         |
| REMCs   | 41         |
| Railroads   | 41         |
| Telecoms (land line, cellular, VOIP, satellite, paging company) | 122        |
| Water & Sewer   | 36         |
| TOTAL (not including railcars)                                  | 322        |
- State Distributable Utilities are not necessarily regulated utilities for rate purposes and some may not sell to the public.



## IC 6-1.1-8-3 Companies subject to taxation; exemptions

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- Sec. 3. (a) Except as provided in subsection (c), the following companies are subject to taxation under this chapter:
- (1) Each company which is engaged in the business of transporting persons or property.
  - (2) Each company which is engaged in the business of selling or distributing electricity, gas, steam, or water.
  - (3) Each company which is engaged in the business of transmitting messages for the general public by wire or airwaves.
  - (4) Each company which is engaged in the business of operating a sewage system or a sewage treatment plant.



# IC 6-1.1-8-3 continued

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- (b) The companies which are subject to taxation under this chapter include, but are not limited to:
  - (1) bridge companies;
  - (2) bus companies;
  - (3) express companies;
  - (4) light, heat, or power companies;
  - (5) pipeline companies;
  - (6) railroad companies;
  - (7) railroad car companies;
  - (8) sleeping car companies;
  - (9) street railway companies;
  - (10) telephone, telegraph, or cable companies;
  - (11) tunnel companies; and
  - (12) water distribution companies.



## IC 6-1.1-8-3 continued

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- (c) The following persons are **not** subject to taxation under this chapter:
- (1) Aviation companies.
  - (2) Broadcasting companies.
  - (3) Television companies.
  - (4) Water transportation companies.
  - (5) Companies which are operated by a municipality or a municipal corporation, except those utility companies owned or held in trust by a first class city.



# IC 6-1.1-8-3 continued

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(6) A taxpayer that:

(A) is described in subsection (b);

(B) owns definite situs property that is located in only one  
(1) taxing district; and

(C) files a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor.

- A taxpayer that meets the requirements of clauses (A) and (B) may elect to file a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor, instead of filing a return for the definite situs property under this chapter.



# IC 6-1.1-8-3 continued

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(7) A taxpayer that:

- (A) is participating in a net metering program under 170 IAC 4-4.2 or in a feed-in-tariff program offered by a company described in subsection (b)(4); and
  - (B) files a personal property tax return for the property with the county assessor or (if applicable) the township assessor.
- (Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.8, SEC.51; Acts 1981, P.L.66, SEC.2; P.L.64-1983, SEC.2; P.L.59-1985, SEC.2; P.L.168-2013, SEC.1; P.L.2-2014, SEC.18.
  - Note: These companies may be in more than one taxing district



# What Else is Locally Assessed on Utilities?

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## **Contents**

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<b>Overview of the Assessment Process for Utility Properties .....</b>	<b>3</b>
<b>Understanding Property as Real, Personal, or Distributable .....</b>	<b>4</b>
<b>Identifying Property to Be Reassessed .....</b>	<b>9</b>
Identifying Property to Be Reassessed for Bus Companies .....	9
Identifying Property to Be Reassessed for Light, Heat, or Power Companies .....	9
Identifying Property to Be Reassessed for Pipeline Companies .....	11
Identifying Property to Be Reassessed for Railroad Companies .....	12
Identifying Property to Be Reassessed for Sewage Companies .....	12
Identifying Property to Be Reassessed for Telephone, Telegraph, or Cable Companies .....	13
Identifying Property to Be Reassessed for Water Distribution Companies .....	14
<b>Using the Handy-Whitman Index.....</b>	<b>16</b>

## **Tables**

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Table 9-1. Handy-Whitman Index .....	17
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# Local vs. Distributable

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- If the item is land, a building that houses employees rather than only equipment, or a building improvement, it is locally assessed real property, with the exception of Railroad companies' operating improvements (and portable equipment sheds).
- The remaining property is considered to be distributable property.
- Some items or units of property may have dual uses. A portion may be used to produce or provide utility service, while the remainder is specifically attributable to a building or structure.



# Local vs. Distributable

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- To determine whether a central system is locally assessed real property or distributable property, the following standards apply:
  - The portion of the central system that is specifically attributable to the building or structure is locally assessed real property.
  - The portion of the central system that was installed to specifically accommodate the utility process or activity conducted in the facility is distributable property.
  - What used to be locally assessed personal property (if any) now has become a part of the distributable property (2010).



# Local vs. Distributable

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- Cell towers are now part of state distributable, but a microwave tower is generally local personal property and should be reported on a form 103.
- Assessment information on towers can be found on page 7 of Chapter 9 of the 2011 Real Property Assessment Guidelines. Towers were assessed as Locally Assessed Personal Property, reported by the utility in the taxing unit where located. The value used to report it is the Federal Tax Cost.
- Although identified as Locally Assessed Personal Property, these towers are now reported with their distributable property report to the Department if they were formerly reported on a Form 1 as owned by a utility company. Other towers not owned by a utility are still LPP.



# Local vs. Distributable

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- If the central system has a dual purpose, an allocation is made based on the specific facts and circumstances surrounding the use of the system.
- For example, the allocation of a central system would be a plumbing system that was installed both to serve the occupants of a building and also to supply water to cool an item of distributable property. In this case, an allocation is made to account for the portion of the central system that is locally assessed real property, and the portion of the central system that is attributable to the distributable property. The Department would need to confer with the taxpayer in this type situation to determine what the split would be based on percentage.



# State Distributable Property

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Department of Local Government Finance
  A State that Works
 DLGF  

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[DLGF](#) > [Assessments](#) > State Assessed Distributable Property

## STATE ASSESSED DISTRIBUTABLE PROPERTY

Because public utilities and railroads often cross township and county lines, the Department is charged with assessing the value of public utilities and railroads in Indiana. The Department values a company's entire enterprise statewide and then distributes the assessed value to each county in which the company operates. The distribution is allocated based on a percentage of the company's total operation in the county by township/taxing district.

Local and state assessing officials work together to assess the property of public utilities and railroads in Indiana. The Department assesses only the property that is directly used to deliver the service(state distributable) and buildings and improvements for railroads. Local assessing officials assess all personal property not directly used to provide the utility service, as well as all land, buildings, and building improvements associated with the public utility.

The best reference for determining whether property is state distributable or locally assessed is Book 2 of the Real Property Guidelines. The chapter can be downloaded by clicking the link below.

For specific questions on statewide distributable property, contact the Department's utility specialist at (317) 232-3765.

- [Book 2 of the Real Property Guidelines](#) 
- [Indiana Law on Taxation of Public Utilities\\*](#)
- [Public Utility Assessment Rule](#) 

The Department will no longer automatically mail forms and instructional memos to taxpayers as the forms and instructional memos are available online. If you require a hard copy of a form with instructions mailed to you, please contact or Julie Waddell at [jwaddell@dlgf.in.gov](mailto:jwaddell@dlgf.in.gov) .

## Online Services

- Search Budget Notices
- Indiana Gateway for Government Units
- County Tax Bill Calculator
- Search Assessed Value Database
- Search Sales Disclosure Database
- Search Past Tax Bill Database
- Sales Disclosure Application
- Forms.IN.gov

[MORE ONLINE SERVICES »](#)  
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## Top FAQs | I Want To...

1. Need Help? Have problems? Who do I call? What Agency?
2. How much property tax do I owe?
3. What are property tax deductions and how do I know if I qualify for one?
4. How are property taxes determined and calculated?
5. Where can I find out how much homes have sold for in my area?
6. Where can I locate a form?

[More FAQs»](#)



# Scroll down

- County Council Budget Review
- Frequently Asked Questions
- Local Option Income Tax (LOIT)
- Assessors & Auditors ▶
- Continuing Education
- New Official Packets
- Schools ▶
- Vendors



## Utility Information

- Gas and Electric**
  - [Air pollution control A-3](#)
  - [Water pollution control A-4](#)

\*refer to #9, General Forms, for other needed forms
- Buses**
  - [Value of buses and tires](#)
  - [Bus company instructions](#) - January 14, 2016

\*refer to #9, General Forms, for other needed forms
- Pipeline**
  - [Pipeline A-6](#)
  - [Pipeline A-7](#)
  - [2016 Pipeline Gathering Values](#) - January 20, 2016
  - [2016 Pipeline Transmission Values](#) - January 20, 2016
  - [Pipeline Company Instructions](#) - January 14, 2016

\*refer to #9, General Forms, for other needed forms
- Rural Electric Membership Cooperation (REMC)**
  - [REMC A-5](#)
  - [Special instructions for completing REMC A-5](#) - January 14, 2016

\*refer to #9, General Forms, for other needed forms
- Railroads**
  - [Form UD 32](#)
  - [Railroad information and instructions](#) - March 31, 2016

\*refer to #9, General Forms, for other needed forms
- Telecommunications**

\*refer to #9, General Forms, for other needed forms
- Water and Sewer**
  - [Water pollution control A-4](#)

\*refer to #9, General Forms, for other needed forms



# Scroll down again



\*refer to #9, General Forms, for other needed forms

## 5. Railroads

- [Form UD 32](#)
- [Railroad information and instructions](#) - March 31, 2016

\*refer to #9, General Forms, for other needed forms

## 6. Telecommunications

\*refer to #9, General Forms, for other needed forms

## 7. Water and Sewer

- [Water pollution control A-4](#)

\*refer to #9, General Forms, for other needed forms

## 8. Railroad Cars

- [Instructions for Completing the Report of Railcar Tax](#) - January 14, 2016
- [Railcar RC-1 Sample Worksheet](#) - June 30, 2016
- [Report of Railcar Tax](#)

## 9. General Forms

- [UD-45 Instructions](#) - March 31, 2016
- [UD-45 A](#)
- [UD-45 Schedule E](#) (replaces old Schedule G & H) - March 5, 2014
- [UD-45 Schedules](#)
- [Distribution Schedule Upload Format](#)

### QUICK LINKS

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# Utility Forms on the Web

## Utility Forms

State Form	Form Title
<a href="#">31289</a>  (U.D Form 32)	Annual Report - Railroad Property
<a href="#">40408</a>  (U.D. Form 45)	Annual Report
<a href="#">46373</a>  (DLGF RC-1)	Report of Railcar Tax
<a href="#">47336</a>  (Schedule A-4)	Water Pollution Control Equipment
<a href="#">47337</a>  (Schedule A-3)	Air Pollution Control Equipment
<a href="#">47338</a>  (Schedule A-5)	REMC Schedule
<a href="#">47339</a>  (Schedule A-6)	Pipe Valuation
<a href="#">47340</a>  (Schedule A-7)	Utility Distributable Property of Pipeline Companies
<a href="#">47341</a>  (Schedule A-8)	Value of Buses and Tires
<a href="#">52446</a>  (Form SB-1/UD)	Statement of Benefits - Utility Distributable Property
<a href="#">52447</a>  (Form UD-ERA)	Schedule of Deduction from Assessed Valuation Utility Distributable Property in Economic Revitalization Area
<a href="#">52448</a>  (Form CF-1/UD)	Compliance with Statement of Benefits - Utility Distributable Property



# UD-45 Annual Report

Reset Form



## ANNUAL REPORT

State Form 40408 (R20 / 3-16) / U.D. Form 45  
Prescribed by Department of Local Government Finance

FOR DLGF USE ONLY	
DLGF file number	
DLGF distributable	

**PRIVACY NOTICE:** The records in this series are CONFIDENTIAL according to IC 6-1.1-35-9.

**NOTE:** For taxpayers with less than \$20,000 cost to report within a county, legislation was passed in 2015 which exempts this property. If you are declaring this exemption, check this box, enter the total acquisition cost of your personal (state distributable) property in the named county or counties, and complete only Sections I and III of this form.

County:	Acquisition Cost:
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If you own distributable property in multiple counties but not all of the property is eligible for the exemption, you are responsible for backing out any exempt property from the overall sum you report to the Department. If you own distributable property in just one (1) county (and in only one (1) taxing district in that county) in Indiana and the total acquisition cost of that property is less than \$20,000 and you otherwise would have filed locally rather than with the Department, file Form 103 with the applicable assessor and declare the exemption on that Form 103.

**SPECIAL NOTE:** This exemption does NOT apply to distributable property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana Utility Regulatory Commission. Also, a taxpayer who owns, holds, possesses or controls leased or rented personal/distributable property and who is filing a Form 103 locally may, as deemed necessary by the applicable assessor, need to file Form 103-0 or 103-N, as applicable, to verify that he is the appropriate taxpayer to claim this exemption. The Department also reserves the right to request a taxpayer filing a UD-45 to disclose information concerning leased property to ensure the proper taxpayer is claiming the exemption.

PLEASE SEE THE GENERAL INSTRUCTIONS FOR EXAMPLES OF HOW AN ELIGIBLE TAXPAYER WOULD PROPERLY FILE.

- INSTRUCTIONS:**
- This Annual Report should be prepared in duplicate.
  - Send one (1) copy to: Department of Local Government Finance  
Utility Specialist  
100 North Senate Ave, Room N1058  
Indianapolis, IN 46204  
Telephone: (317) 232-3758 or (317) 232-3765  
Additional forms and information may be found on our website: [www.in.gov/dlgf/](http://www.in.gov/dlgf/)
  - One (1) copy is to be kept in the files of the taxpayer as a part of its permanent records.

**NOTICE:** All public utility companies, including all water, sewage, electric and pipeline, telephone, telegraph and bus companies are required to file annual reports under IC 6-1.1-8-19. Failure to file the required reports by the due date will result in penalties.

SECTION I	
Name of utility company	Tax year
Street address (number and street)	
City, State, and ZIP code	
Name of officer to whom notice of assessment and correspondence should be sent	Telephone number ( )
Mailing address of officer (if different from above) (number and street)	E-mail address
City, State, and ZIP code	Fax number ( )
Type of utility <input type="checkbox"/> Electric <input type="checkbox"/> Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewage <input type="checkbox"/> Pipeline <input type="checkbox"/> Telephone <input type="checkbox"/> Bus <input type="checkbox"/> REMC	

SECTION II QUESTIONS



# Schedule A – the assessment

## SCHEDULE A - COMPUTATION OF ASSESSMENT

Report all values at federal tax basis unless otherwise noted.

Name of taxpayer		
1. Utility Plant and Property in Service		1
2. Non-Utility Property		2
3. Plant Held For Future Use		3
4. Subtotal (Sum of Lines 1, 2 and 3) Less: Locally Assessed Real Property Included In: (Do not include R/O/W, easements or towers)		4
5. Utility Plant and Property in Service		5
6. Non-Utility Property		6
7. Plant Held For Future Use		7
8. Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6 and 7)		8
9. TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Property) (Line 4 less Line 8)		9
10. Organization Expense		10
11. Acquisition Adjustment		11
12. ADJUSTED COST (Sum of Lines 9, 10 and 11)		12
<b>DEDUCTIONS AND EXEMPTIONS (at cost)</b>		
13. Intangibles (Attach explanation)		13
14. Less: Intangibles For Locally Assessed Real Property		14
15. Net Intangibles (Please provide supporting documentation)		15
16. Industrial Air Purification Equipment in Service (Schedule A-3)		16
17. Water Pollution Control Equipment in Service (Schedule A-4)		17
18. TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)		18
19. TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Line 12 less Line 18)		19



# Schedule A continued

## SCHEDULE A - COMPUTATION OF ASSESSMENT *(continued)*

*Report all values at federal tax basis unless otherwise noted.*

20. TOTAL ADJUSTED COST OF PROPERTY IN SERVICE <i>(carry forward Line 19 of Page 3)</i>		20
<b>DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS</b>		
21. Accumulated Depreciation <i>(as computed for Federal Tax purposes)</i>		21
22. Accumulated Amortization Reserve		22
23. Subtotal - Depreciation and Amortization <i>(Line 21 plus Line 22)</i>		23
24. Less: Accumulated Depreciation Applicable to Locally Assessed Real Property		24
25. Accumulated Depreciation and Amortization Applicable to Pollution Control Equipment		25
26. Amortization Reserve for Locally Assessed Real Property		26
27. Amortization Reserve for Intangibles Deducted on Line 15		27
28. Subtotal - Net Depreciation and Amortization <i>(Line 23 less Lines 24, 25, 26, and 27)</i>		28
29. Credit for Gross Additions <i>(Schedule A-1)</i>		29
30. TOTAL DEPRECIATION, AMORTIZATION AND CREDITS <i>(Sum of Lines 28 and 29)</i>		30
31. TENTATIVE VALUE OF PROPERTY IN SERVICE <i>(Line 20 minus Line 30)</i>		31
32. MINIMUM VALUE OF PROPERTY IN SERVICE <i>[Thirty Percent (30%) of Line 20]</i>		32
33. NET VALUE OF PLANT AND PROPERTY IN SERVICE <i>(Greater of Lines 31 or 32)</i>		33
<b>ADDITIONS: <i>(Report at True Tax Value from appropriate schedule.)</i></b>		
34. Construction in Process <i>(Schedule A-1)</i>		34
35. Leased Distributable Property <i>(Schedule A-2, not included in Line 1)</i>		35
36. TOTAL ADDITIONS <i>(Line 34 plus Line 35)</i>		36
<b>OTHER SCHEDULES <i>(if applicable)</i></b>		
37. REMC Schedule <i>(Schedule A-5)</i>		37
38. Pipelines - Pipe Valuation <i>(Schedule A-6)</i>		38
39. Pipelines - Other Property <i>(Schedule A-7)</i>		39
40. Passenger Buses <i>(Schedule A-8)</i>		40
41. Other <input type="text"/> <i>(attach explanation)</i>		41
42. TOTAL <i>(Sum of Lines 33, 36, 37, 38, 39, 40 and 41)</i>		42
43. ASSESSED VALUE <i>(Line 42, rounded to nearest ten dollars)</i>		43



# Leased Property Schedule A-2

## SCHEDULE A-2 - LEASED PROPERTY

- INSTRUCTIONS:
1. Report below all tangible personal property within the state which is held, possessed or controlled but not owned.
  2. If property is to be assessed to person holding, possessing or controlling the property, the taxpayer shall complete Schedule I.
  3. If property is to be assessed to the owner, the taxpayer shall complete Schedule II.
  4. Attach additional schedules if necessary.
  5. Send one (1) copy to County Assessor.

SCHEDULE I - ASSESS TO TAXPAYER					
COUNTY	TOWNSHIP, CITY, TOWN OR TAXING DISTRICT	NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY	COST	ACCUMULATED DEPRECIATION	TRUE TAX VALUE (TTV)
<b>TOTALS</b>					
CARRY TRUE TAX VALUE (TTV) OR 30% MINIMUM (WHICHEVER IS HIGHER) TO SCHEDULE A, LINE 35.			Cost X .3 = Minimum Value		Greater of 30% or TTV







# UD-32 Annual Report – Railroad Property



## ANNUAL REPORT - RAILROAD PROPERTY

State Form 31289 (R10 / 3-16) / U.D. Form 32  
Department of Local Government Finance

### FOR DLGF USE ONLY

DLGF file number

DLGF distributable

**PRIVACY NOTICE:** The records in this series are CONFIDENTIAL according to IC 6-1.1-35-9.

**NOTE:** For taxpayers with less than \$20,000 cost to report within a county, legislation was passed in 2015 which exempts this property. If you are declaring this exemption, check this box, enter the total acquisition cost of your personal (state distributable) property in the named county or counties, and complete only Sections I, III, and IV of this form.

County:	Acquisition Cost:

If you own distributable property in multiple counties but not all of the property is eligible for the exemption, you are responsible for backing out any exempt property from the overall sum you report to the Department. If you own distributable property in just one (1) county (and in only one (1) taxing district in that county) in Indiana and the total acquisition cost of that property is less than \$20,000 and you otherwise would have filed locally rather than with the Department, file Form 103 with the applicable assessor and declare the exemption on that Form 103.

**SPECIAL NOTE:** This exemption does NOT apply to distributable property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana Utility Regulatory Commission. Also, a taxpayer who owns, holds, possesses or controls leased or rented personal/distributable property and who is filing a Form 103 locally may, as deemed necessary by the applicable assessor, need to file Form 103-0 or 103-N, as applicable, to verify that he is the appropriate taxpayer to claim this exemption. The Department also reserves the right to request a taxpayer filing a UD-32 to disclose information concerning leased property to ensure the proper taxpayer is claiming the exemption.

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### INSTRUCTIONS:

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Utility Specialist  
100 North Senate Ave. Room N1058  
Indianapolis, IN 46204  
Telephone: (317) 232-3756 or (317) 232-3765  
Additional forms and information may be found on our website: [www.in.gov/dlgf/](http://www.in.gov/dlgf/)
- One (1) copy is to be kept in the files of the taxpayer as a part of its permanent records.

**NOTICE:** All persons, companies, corporations, or associations owning or operating a steam or electric railroad, a suburban or interurban railroad, a switching or terminal railroad, a railroad station, or a railroad bridge in Indiana are required to file annual reports under IC 6-1.1-8-13. Failure to file the required reports by the due date will result in substantial penalties.

SECTION I	
Name of railroad company (respondent)	Tax year
Street address (number and street)	
City, state, and ZIP code	
Name of officer to whom notice of assessment and correspondence should be sent	Telephone number ( )
Mailing address of officer (if different from above) (number and street)	E-mail address
City, state, and ZIP code	Fax number ( )



# UD-32 Schedule A

## SCHEDULE A - SUMMARY OF SELECTED INFORMATION

Please complete the following sections.

SECTION 1 - OPERATING PROPERTIES			
1.	Federal cost of operating property		
2.	Cost of leased property (from schedule A-1)		
3.	Total cost of property		
4.	Federal accumulated depreciation of operating property		
5.	Federal accumulated depreciation of leased property		
6.	Total federal accumulated depreciation		
7.	Net federal value of property (line 3 less line 6)		

SECTION 2 - MISCELLANEOUS PROPERTIES			
	INDIANA	ALL OTHERS	TOTAL
8.	Land @ cost		
9.	Construction-in-progress @ cost		

For Class I railroads, Land would be Account 2 and CIP would be Account 90.

SECTION 3 - CURRENT YEAR ADDITIONS			
	COST	ACCUMULATED DEPRECIATION	NET VALUE
10.	Road - excluding structures		
11.	Equipment		
12.	Other misc. personal property		
13.	Total		

Please use federal cost and depreciation.

If federal numbers are unavailable or unable to be estimated, please use book numbers and indicate by checking box.









## Non-railcar utilities (including railroads UD-32)

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- Each year, the Department updates forms based on legislative or processing changes.
- Make sure the most up to date changes are on the web and updating the Pipeline Values per Mile and The Wisconsin Blue Chip study for Railroads.
- Since 2014, the Department modified the UD-45 form to shorten them discontinuing collection of unused data or schedules D (Stock and Indebtedness) and F (Locally Assessed Real Estate and Improvements) The form is now 11 pages long.
- Modified the income statement to shorten it to 3 years from 5.
- 322 Active taxpayers non-railcar – 378 in Railcar database that received a bill for 2016.



## Non-railcar utilities (including railroads)

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- One year to amend for distribution or reasons other than obsolescence codified.
- 1 year to provide actual return after omitted is placed in file.
- Capped penalties for omitted or late filing at \$1000 (which equates to 10 days late under the old code provision which was \$100 per day late or until the Department filed the omitted value).
- Capping penalties alleviates setting a standard date for placing omitted orders in the file and allows flexibility while still giving the taxpayer relief from potentially harmful penalties for failure to file or late filing.



If so, please make sure you share

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# Key Dates

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- **April 1:** UD-45 and UD-32 without extensions due to the Department.
- **May 1:** for UD-45 and UD-32 with extensions— very rarely will the Department will extend past May 1, but only in the most extraordinary of circumstances.
- **June 1:** All returns reviewed including abnormal obsolescence, values set, and mailed to taxpayers (**10 days to appeal to the Department from receipt – 45 days to appeal to IBTR**).
- **June 30:** Final orders must be mailed to taxpayer after review of any accounts appealed to the Department.



# Key Dates Continued

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- Appeals to IBTR will be handled on a case by case basis. The Department has none pending currently.
- **June 15:** (Starting in 2017) Send values to counties electronically— Late filers received or corrections made after this date will require a redistribution to the affected counties.
- **July 1:** Railcar returns RC-1 due to the Department.
- **September 1:** All returns reviewed including mileage discrepancies and entered into the database, all tentative assessments mailed to taxpayers.



# Key Dates Continued

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- **By mid-October-Early November** prepare Excel export for DOR and for billing taxpayers – create and mail taxpayers and email Excel export to DOR.
- Process omitted – search for nonfilers for both nonrailcar and railcar – send info to counties for nonrailcar, send information to DOR, process bills for railcar and send to AG’s office for penalties for both. Late filers and omitteds require redistribution to the counties for nonrailcar.
- Tax bills are due to DOR by December 31.
- The Department has until the following year - October 1 to correct any errors found in distribution to the counties.



# What Do Utilities Report?

---

- Companies report historical or original cost of their property including intangibles.
  - The intangibles and any locally assessed property are removed from the assessment.
  - The property is then subject to federal tax depreciation.
- Gross additions deduction
  - 60 percent of the taxable value of the property.
  - The first year distributable equipment is placed in service.
- Construction work in process is added to the assessment at 10 percent of cost.
- It is not Market Value, but it makes the administration easier based on the Department's Indiana Code and Administrative Code.



# Obsolescence

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## 50 IAC 5.1-11-1 Definitions

Authority: IC 6-1.1-8-42; IC 6-1.1-31-1

Affected: IC 6-1.1-8-26

Sec. 1. The following definitions apply throughout this section:

(1) "Abnormal obsolescence" means that obsolescence which occurs as a result of factors over which the taxpayer has no control and is unanticipated, unexpected, and cannot reasonably be foreseen by a prudent businessperson prior to the occurrence. Abnormal obsolescence is of a nonrecurring nature and includes:

- (A) unforeseen changes in market values;
- (B) adverse governmental action;
- (C) exceptional technological obsolescence; or
- (D) destruction by catastrophe;

that have a direct effect upon the value of the property of the taxpayer at the tax situs in question on a going concern basis.



# Obsolescence

---

- (2) "Normal obsolescence" means the anticipated or expected reduction in the value of property that can be foreseen by a reasonable, prudent businessperson when property is acquired and placed into service. In general, it includes the:
- (A) expected, declining value through use;
  - (B) gradual decline in value because of expected technological improvements;
  - (C) gradual deterioration or obsolescence through the mere passage of time; and
  - (D) general assumption that such property will have a minimum value at the end of its useful life. Normal obsolescence is considered through the use of historical cost, short useful life, and accelerated federal tax depreciation in computing true tax value.
- (3) "Obsolescence" means the reduction in value of property that occurs through use, technological improvements, passage of time, changes in market values, and physical deterioration or destruction.

*(Department of Local Government Finance; 50 IAC 5.1-11-1; filed Dec 15, 1993, 5:00 p.m.: 17 IR 966; reinstated by IC 6-1.1-8-44, eff Jul 1, 2003)*



# Obsolescence

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- Obsolescence: defined under IC 6-1.1-8-26 , 50 IAC 5.1-6-11, and 50 IAC 5.1-11 – Abnormal obsolescence.
- Most obsolescence claims are on telecoms, gas and electric companies.
- Most REMCs are compared against investor owned utilities in a special annual study by Indiana Statewide Association of REMCs.
- On railroads. (Wisconsin Blue Chip Method)
- And the occasional pipeline company that has non-operating property.



# Obsolescence

---

- Due to the size, complexity and intricacy of the calculations and appraisals that are reviewed in short period of time, the Department gives fair consideration.
- Some cases have spanned a number of years for appeals.
- The company must qualify and quantify their obsolescence under the Department's definition and to the Department's satisfaction.
- If mutual agreement cannot be made, the Department's assessment is final. Company can appeal through Indiana Board of Tax Review.
- Final step for resolution is the Tax Court.



# Claim for Obsolescence

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50 IAC 5.1-11-3 Abnormal obsolescence claim

Authority: IC 6-1.1-8-42; IC 6-1.1-31-1

Affected: IC 6-1.1-8

Sec. 3. (a) An adjustment for abnormal obsolescence will be permitted to the extent that the property qualifies for the adjustment and the public utility company is able to substantiate the facts, circumstances, and amount of the claim in order to properly determine the true tax value of the subject property.

(b) A taxpayer wishing to claim an adjustment for abnormal obsolescence must provide documentation of the resulting valuation of the personal property at the tax situs in question on the assessment date on a going concern basis.

(c) The books and records of the public utility company must not have reflected the abnormal obsolescence on the assessment date.



# Claim for Obsolescence

---

- (d) The adjustment for abnormal obsolescence may not exceed the true tax value of the property without consideration of the abnormal obsolescence adjustment. (Department of Local Government Finance; 50 IAC 5.1-11-3; filed Dec 15, 1993, 5:00 p.m.: 17 IR 967; reinstated by IC 6-1.1-8-44, eff Jul 1, 2003)

50 IAC 5.1-11-4 Full disclosure

Authority: IC 6-1.1-8-42; IC 6-1.1-31-1

Affected: IC 6-1.1-8-26

Sec. 4. A public utility company shall disclose any claim for an adjustment for abnormal obsolescence in the annual report filed with the state board under 50 IAC 5.1-3-2. (Department of Local Government Finance; 50 IAC 5.1-11-4; filed Dec 15, 1993, 5:00 p.m.: 17 IR 967; reinstated by IC 6-1.1-8-44, eff Jul 1, 2003)



# 30 percent floor etc.

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- With the exception of obsolescence the property is subject to the 30 percent floor value.
- They are taxed at the same tax rate as any other business personal property.
- Studies are done by LSA each year looking at exempting business personal property – Legislation passed in SB 1 (2015) allows counties to exempt property with a value under \$20,000 including telecom property assessed by the Department (but excluding IURC regulated utilities).
- <https://iga.in.gov/static-documents/2/4/e/e/24ee92ce/SB0001.06.ENRS.pdf>



# Exempt and P.I.L.O.T.

---

- Exempt: Municipal and governmental properties
- P.I.L.O.T. (Payments in Lieu of Taxes) – such as IMPA
- Some companies file under local code.
- Taxes figured based on Department methods (using the UD-45) and then AV reported directly to the taxing jurisdictions or county but these will never be on the state distribution because they are NOT state assessed.
- (The City of Indianapolis files P.I.L.O.T. under IC 36-3-2)



# Non-railcar utilities (Template for non specialized – those not using a schedule A-5, A-6, A-7, A-8)

SCHEDULE A -- COMPUTATION OF ASSESSMENT		Formula
Report all values at federal tax basis unless otherwise noted.		Formula from another schedule
A-5 REMC Version use only		
Taxpayer Name:		Assessment Year: <b>2017</b>
Utility Company Name		
	\$ -	
1 Utility Plant & Property in Service		1
2 Non-Utility Property		2
3 Plant held for future use		3
4 Subtotal (Sum of Lines 1, 2 and 3)	\$ -	4
<b>Less: Locally Assessed Real Property included in:</b> (Do not include R/O/W, easements, or towers)		
5 Utility Plant & Property in Service		5
6 Non-Utility Property		6
7 Plant held for future use		7
8 Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)	\$ -	8
9 TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Prop.) (Line 4 less Line 8)	\$ -	9
10 Organization Expense		10
11 Acquisition Adjustment		11
12 ADJUSTED COST (Sum of Lines 9, 10 and 11)	\$ -	12
<b>DEDUCTIONS AND EXEMPTIONS (at cost)</b>		
13 Intangibles (ATTACH an explanation or this deduction will be denied)		13
14 Less: Intangibles for Locally Assessed Real Property		14
15 Net Intangibles (Line 13 less Line 14)	\$ -	15
16 Industrial Air Purification Equipment in Service (Schedule A-3)	\$ -	16
17 Stream Pollution Control Equipment in Service (Schedule A-4)	\$ -	17
18 TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)	\$ -	18
19 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 12 less Line 18)	\$ -	19
Page 3		
SCHEDULE A -- COMPUTATION OF ASSESSMENT		
Report all values at federal tax basis unless otherwise noted.		
20 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)	\$ -	20
<b>DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS</b>		
21 Accumulated Depreciation (as computed for Federal Tax Purposes)		21
22 Accumulated Amortization Reserve		22
23 Subtotal - Depreciation and Amortization (Line 21 plus Line 22)	\$ -	23

Enter positive or negative



# Non-railcar utilities (Template REMC, Schedule A-5)

	A	B	C	D	E	F
1	SCHEDULE A-5 -- REMC SCHEDULE					
2	Taxpayer Name: <u>Utility Company Name</u>			Tax Year: <u>2017</u>		
3						
4						
5	1	Utility Plant & Property in Service		\$ -	1	
6	2	Non-Utility Property			2	
7	3	Plant held for future use			3	
8	4	<b>Subtotal (Sum of Lines 1, 2 and 3)</b>		\$ -	4	
9	<b>Less:</b> Locally Assessed Real Property included in:					
10	<b>(Do not include R/O/W, easements, or towers)</b>					
11	5	Utility Plant & Property in Service		\$ -	5	
12	6	Non-Utility Property			6	
13	7	Plant held for future use			7	
14	8	<b>Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)</b>		\$ -	8	
15	9	<b>TOTAL COST OF PROPERTY IN SERVICE</b>		\$ -	9	
16	(Excluding Locally Assessed Real Property) (Line 4 less Line 8)					
17	10	Intangibles (attach explanation)			10	
18	11	<b>TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 9 less Line 10)</b>		\$ -	11	
19	<b>LESS:</b>					
20	DEPRECIATION AND CREDIT FOR GROSS ADDITIONS					
21	12	Accumulated Depreciation			12	
22	13	<b>Additional Depreciation in lieu of Federal Tax Depreciation (See computation below)</b>		\$ -	13	
23	14	Less: Accumulated Depreciation Applicable to Locally Assessed Real Property			14	
24	15	<b>Subtotal - Depreciation (Sum of Lines 12 &amp; 13 less line 14)</b>		\$ -	15	
25	16	Credit for Gross Additions (Schedule A-1)		\$ -	16	
26	17	<b>Total Depreciation and Gross Additions Credit (Line 15 plus Line 16)</b>		\$ -	17	
27	18	<b>TENTATIVE VALUE OF PROPERTY IN SERVICE (Line 11 minus 17)</b>		\$ -	18	
28	19	<b>Minimum Value of Property in Service [Thirty Percent (30%) of Line 11]</b>		\$ -	19	
29	20	<b>NET VALUE OF PLANT AND PROPERTY IN SERVICE (Greater of Lines 18 or 19)</b>		\$ -	20	
30	ADDITIONS: (report at True Tax Value from appropriate schedule)					
31	21	Construction in Process (Schedule A-1)		\$ -	21	
32	22	Other _____ (Attach an Explanation) Note: If you do not quantify and qualify an obsolescence claim it will be denied)		\$ -	22	enter negative if this is an obsolescence reduction
33	TOTAL VALUE OF REMC DISTRIBUTABLE PROPERTY (Line 20 plus Lines 21 and 22, if applicable) (Carry result to Line 37 of Schedule A)					
34	23			\$ -	23	
36						
37						



# Non-railcar utilities (Template Pipeline, Schedules A-6 and A-7)

	A	B	C	D	E	F	G
1	SCHEDULE A-6 -- PIPE VALUATION						
2							
3	INSTRUCTIONS: Report pipelines within Indiana by the type, year built, size, length and value.						
4	Attach additional schedules if necessary.						
5							
6	TYPE			PIPELINE			
7						Value	
8	Transmission or	Gas or	Year	Size	Length	per mile - from	Total True Tax Value
9	Gathering	Oil	Built	(inch)	in Miles	Pipeline Schedule	
10						0	\$ -
11							\$ -
12							\$ -
13							\$ -
14							\$ -
15							\$ -
16							\$ -
17							\$ -
18							\$ -
19							\$ -
20							\$ -
21							\$ -
22							\$ -
23							\$ -
24							\$ -
25							\$ -
26							\$ -
27							\$ -
28							\$ -
29							\$ -
30							\$ -
31							\$ -
32							\$ -
33							\$ -
34							\$ -
35							\$ -
36							\$ -
37							\$ -
38							\$ -
39							\$ -
40							\$ -
41							\$ -
42							\$ -
43							\$ -
44							\$ -



# Non-railcar utilities (Template Pipeline, Schedules A-6 and A-7)

	A	B	C	D	E	F	G
1	SCHEDULE A-7 -- UTILITY DISTRIBUTABLE PROPERTY OF PIPELINE COMPANIES						
2	Assessed by the State						
3							
4							
5	INSTRUCTIONS: List all machinery, turbo-generators, boilers, transformers, switchboards, tanks, settling basins, reservoirs, standpipes, gas holders, compressors, etc. u: State, the location and value thereof in each county, township, city, town or taxing district where the property is located. Attach additional schedules if necessary.						
6							
7							
8							
9		TAXING DISTRICT		DESCRIPTION OF UTILITY	A	B	C
10	COUNTY	NAME	DLGF #	FIXED PERSONAL PROPERTY	FEDERAL TAX COST	FEDERAL TAX DEPRECIATION	TRUE TAX VALUE (Cost less depr.)
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	<b>TOTALS</b>				\$ -		\$ -
35	30% Minimum - Multiply the Total of Column A by 30%						\$ -
36	<b>TOTAL TRUE TAX VALUE - GREATER OF 30% MINIMUM OR TOTAL OF COLUMN C - CARRY TO SCHEDULE A, LINE 43</b>						\$ -
37							
38							
39							
40							
41							



# Non-railcar utilities (Template Bus Companies, Schedule A-8)

	A	B	C	D	E	F	G
1	SCHEDULE A-8 -- VALUE OF BUSES & TIRES						
2	INSTRUCTIONS:		1) Report all buses used to provide your route service and the total tires for those buses.				
3			2) Attach additional schedules if necessary.				
4							
5							
6	<b>SCHEDULE I - VALUE OF BUSES</b>						
7	(A)	(B)	(C)	(D)	(E)	(F)	
8							Net Tax Value
9	Year	Make &	Number				(Federal Cost Less
10	Acquired	Model	of Buses	Federal Tax Cost	Federal Depreciation	Federal Depreciation)	
11	1						\$ -
12	2						\$ -
13	3						\$ -
14	4						\$ -
15	5						\$ -
16	6						\$ -
17	7						\$ -
18	8						\$ -
19	9						\$ -
20	10						\$ -
21	11						\$ -
22	12						\$ -
23	13						\$ -
24	14						\$ -
25	15						\$ -
26	16						\$ -
27	17						\$ -
28	18						\$ -
29	19						\$ -
30	20						\$ -
31							\$ -
32	21	Totals		\$ -			\$ -
33	22	30% Minimum-Multiply Line 21(D) by 30%		\$ -			
34	23	True Tax Value of Buses (Greater of Line 21(F) or Line 22(D))					\$ -
35							
36	<b>SCHEDULE II - VALUE OF TIRES</b>						
37	24	Total Number of Tires					
38	25	True Tax Value Per Tire			x	\$200	
39	26	Total True Tax Value of Tires (Line 24 x Line 25)					\$ -
40	27	Total True Tax Value of Buses & Tires (Line 23 plus Line 26)					\$ -
41							
42	<b>SCHEDULE III - INDIANA ALLOCATION</b>						



# Template for Railroads, not including distribution

Railroad Company:			ID#	
Assessment Year: 2017				
				<b>Instructions</b>
				<i>Figures from State Form 32</i>
1	Federal cost of operating property		0	pg 4 in 1
2	Cost of leased property		0	pg 4 in 2
3	Total cost of operating property		0	
4	Federal accum. depreciation of operating property		0	pg 4 in 4
5	Federal accum. depreciation of leased property		0	
6	Total federal accumulated depreciation		0	
7	Depreciated cost of operating property		0	
8	Gross additions credit 60 percent of	0	0	
9	Net cost of operating property		0	
10	30% floor calculation		0	Calced by formula
11	Greater of line 9 or 10		0	
12	Indiana allocation percentage from below		100.00%	
13	Indiana allocation of operating property		0	
14	Add: (Indiana property only)			
15	Land		0	pg 4 in 8
16	CIP @ 10% of cost	0	0	pg 4 in 9
17	Materials & Supplies		0	pg 4 in 10
18	Sub-Total (Indiana properties)		0	
19	Sub-Total (Operating & Indiana properties)		0	
20	Other Blue chip obs.	0.00%	0	
21	Nonoperating property	n/a	0	
22	Total True Tax Value		0	
23	ASSESSED VALUE		0	100% True Tax Value
Last year's assessment			0	Fill in from last year
Federal depreciation %			#DIV/0!	calced
Indiana Allocation Percentages				
	Investment		100.0000%	If zeros leave blank in this section
	All track miles		100.0000%	Operating Stats Pg 3
	Average (Investment factor)		100.0000%	
	Originating & terminating tonnage			
	Ton miles			
	Aggregate car & locomotive miles		100.0000%	
	Average (Usage factor)		100.0000%	
	Indiana Allocation Percentage		100.0000%	

		Track	0	calced
		PP	0	
		Imp	0	
			0	



# Main Menu Nonrailcar Utility Database

frmMainMenu

Version UTI2015.01.14 Tax Year: 2016

Taxpayer/Assessment	<b>Username</b>	<input type="text" value="Jwaddell"/>
Assessment and Distribution Notices	<b>Password</b>	<input type="password"/>
General Reports	<input type="button" value="Login"/>	<input type="button" value="Change Password"/>

**Exit Database**



# Taxpayer Assessment Screen

Active Only    Tax Year: 2016    You Are: Jwaddell

Find a Taxpayer [v]

Taxpayer: 1002    Taxpayer: CCP NI Owner 2, LLC    FedTaxID: [ ]

Type: [ ]  
Gas and Electric [v]

Inactive

Address: [ ]    Contact: [ ]    Notes: [ ]

DBA: [ ]    Phone: 415-246-4343

Address: [ ]    E-Mail: [ ]

Address: [ ]

City: [ ]

State/Province: [ ]

Postal Code: [ ]

Add an Assessment    Collection Data

Standard Assessment

Tax Year: 2016    View

AssessmentID: 20161002

Total Miles: [ ] 0.00    Date Filed: 4/29/2016     Distribute Over All

Distributable: [ ]    Extension: 5/1/2016     Late     Omitted

Contested: [ ]

Equalized Dis: [ ]    DLGF Filed: [ ]

Final Hearing Date: [ ]



# Non-railcar utilities Templates in Excel – Schedule for allocation currently used for upload to database)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	District_ID	Distribution_Percent																
2	03001	0.000112276528																
3	03002	0.000275891080																
4	03003	0.000036838618																
5	03004	0.005203664622																
6	03005	0.007106766378																
7	03006	0.000634691444																
8	03007	0.000018296693																
9	03008	0.000038102639																
10	03009	0.000656205909																
11	03011	0.000722338644																
12	03012	0.000061253730																
13	03013	0.000046020659																
14	03014	0.000270998571																
15	03016	0.000012810657																
16	03017	0.000083402995																
17	03018	0.000348595677																
18	03019	0.000045998377																
19	03020	0.000651037235																
20	03021	0.000074844248																
21	03022	0.000023173722																
22	03024	0.000004004774																
23	04001	0.000050680155																
24	04002	0.000169080186																
25	06001	0.000482499434																
26	06002	0.000521802198																
27	06005	0.000860260578																
28	06006	0.001506903972																
29	06008	0.000551215856																
30	06010	0.000000790379																
31	06011	0.000484312722																
32	06012	0.000040785133																
33	06013	0.000151228462																
34	06014	0.000529532019																
35	06016	0.000168696723																
36	06017	0.000000000000																



# Import Distribution

frmMainMenu   frmImportTaxpayerData

### TAXPAYER SELECTION

TaxpayerID	Name
1007	Benton County Wind Farm LLC
1008	Hoosier Wind Project, LLC
1010	Commonwealth Edison
1012	DPL Energy LLC
1017	Fowler Ridge Wind Farm LLC
1018	Fowler Ridge III Wind Farm LLC
1019	Fowler Ridge II Wind Farm LLC
1020	Hoosier Energy REC, Inc.
1030	Indiana-Kentucky Electric Corporation
1040	Indiana Michigan Power Company
1042	AEP Indiana Michigan Transmission Compar
1045	AEP Generating Company
1050	Indianapolis Power & Light Co.
1055	Meadow Lake I Wind Farm
1056	Meadow Lake II Wind Farm
1057	Meadow Lake Wind Farm III LLC
1058	Meadow Lake Wind Farm IV LLC
1060	Miami Power Corp.
1068	Sustainable Power Group, LLC
1070	Louisville Gas and Electric Company
1080	Duke Energy Indiana, Inc.
1100	Wabash Valley Power Association
1110	Boonville Natural Gas Corp.
1130	City of Indianapolis, Department of Public U

### FILE SELECTION

Select a Taxpayers whose data you wish to import. You may only select one Taxpayer.

### SELECTED TAXPAYER

Record: 1 of 1   No Filter   Search

Form View   Num Lock



# Distribution Screen

frmMainMenu | frmTaxpayer | **frmDistribute**

AssessmentID: 20141007 | Mileage Reported/calculated: 100.100    
 Benton County Wi [redacted] | Weight Error: 0.00000000 | Duplicate Check

Clear | Calculate Weights | Calculate Assessment | Do it ALL! | Clear

CountyDistID:	Current Year Gross Additions Amount	Weight	Weight	Taxing District Miles	Dist Assessment	Contested	Uncontested	Equalized Dist.
04014	\$0.00	0.1594	0.1594100000	15.941	#####	0	11,732,730	11,732,730
04017	\$0.00	0.8359	0.8358900000	83.589	#####	0	61,522,290	61,522,290
56010	\$0.00	0.0047	0.0047000000	0.47	\$345,924.42	0	345,920	345,920
*	\$0.00					0	0	0

Sums-> \$0.00 | 1.0000 | 1.0000 | Award the Pot & Equalize | \$73,600,940.00 | 0   
 Errors-> \$0.00 | | | | \$0.00 | 0

Record: 1 of 3 | Filtered | Search

Form View | Num Lock | Filtered



# General Reports Tab

The screenshot displays a software application window with the following components:

- Window Title Bar:** Contains two tabs: 'frmMainMenu' and 'frmGeneralReports'.
- Navigation Pane:** A vertical sidebar on the left containing four buttons:
  - Late Filers (Selected Year)
  - Omitted Filers (Selected Year)
  - Collections (All Years)
  - Balance CSX and Norfolk Southern
- Main Content Area:** A large, mostly empty white space with a small icon (a square with a plus sign) in the center.
- Status Bar:** Located at the bottom, it includes:
  - Record: 1 of 1
  - No Filter
  - Search
  - Num Lock
  - Utility icons (print, save, etc.)

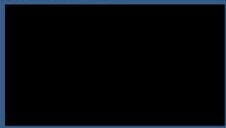
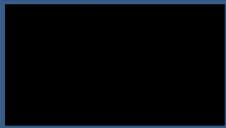
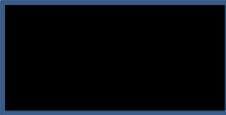


# General Reports Late Filers for AG's office

Navigation Pane

frmMainMenu frmGeneralReports qryLynnLateFilers

### Year 2014 Late Filers

DLGF File Number: 7005	Deadline: 9/19/2014
	Filing Date: 10/7/2014
	Days Late: 18
	<b>Gross Penalty Amount \$1,800.00</b>
	<b>Net Penalty Amount \$1,000.00</b>
DLGF File Number: 7141	Deadline: 9/19/2014
	Filing Date: 10/7/2014
	Days Late: 18
	<b>Gross Penalty Amount \$1,800.00</b>
	<b>Net Penalty Amount \$1,000.00</b>
DLGF File Number: 1068	Deadline: 9/19/2014
	Filing Date: 10/2/2014
	Days Late: 13
	<b>Gross Penalty Amount \$1,300.00</b>
	<b>Net Penalty Amount \$1,000.00</b>
<b>Total Gross Penalties \$4,900.00</b>	
<b>Total Net Penalties \$3,000.00</b>	

Tuesday, November 25, 2014 Page 1 of 1

Page: 1 of 1 No Filter

Ready Num Lock 72%



# Equalized Distribution Comparison Reports

frmMainMenu Equalized Distribution Comparison Reports

By District

Eq. Dist. Comparison By Taxing District

All Districts

Specific District

By County

Eq. Dist. Comparison By County

All Counties

Specific County

By Tax Payer

Eq. Dist. Comparison By Tax Payer

All Tax Payers

Specific Tax Payer

**Assessment Data Export**

01 Adams

02 Allen

03 Bartholomew

04 Benton

05 Blackford

06 Boone

07 Brown

08 Carroll

09 Cass

10 Clark

11 Clay

12 Clinton

13 Crawford

14 Daviess

15 Dearborn

16 Decatur

17 Dekalb

18 Delaware

19 Dubois

Selected Counties

All Counties

Year: 2016

Execute

Clear Selections

Currently Exporting: [ ] [ ]

**Preferences**

E-Mail Text File Name

Browse...

Send E-mails To:

No One

County Officials

The Following E-mail:

jwaddell@dlgf.in.gov

Files to Export:

Utility Data

Rail Data

Equalized Dist. Comparison

Include Parcel Number Update Column



# By Specific District

frmMainMenu Equalized Distribution Comparison Reports

By District  
Eq. Dist. Comparison By Taxing District  
 All Districts  
 Specific District

By County  
Eq. Dist. Comparison By County  
 All Counties  
 Specific County

By Tax Payer  
Eq. Dist. Comparison By Tax Payer  
 All Tax Payers  
 Specific Tax Payer

**Assessment Data Export**

01 Adams  
02 Allen  
03 Bartholomew  
04 Benton  
05 Blackford  
06 Boone  
07 Brown  
08 Carroll  
09 Cass  
10 Clark  
11 Clay  
12 Clinton  
13 Crawford  
14 Daviess  
15 Dearborn  
16 Decatur  
17 Dekalb  
18 Delaware  
19 Dubois

Selected Counties  
 All Counties

Execute Clear Selections

Currently Exporting: [ ] [ ]

**Enter Parameter Value**

Enter the Taxing District ID:  
49101

OK Cancel

**Preferences**

File Name [ ]

Browse...

Send E-mails To:

No One  
 County Officials  
 The Following E-mail:  
jwaddell@dlgf.in.gov

Files to Export:

Utility Data  
 Rail Data  
 Equalized Dist. Comparison  
 Include Parcel Number Update Column



# Report Compares 3 years of data

## Equalized Distribution Comparison

County: Marion

Tax Payer ID	Tax Payer Name	Doing Business As	2014 Eq. Dist.	Pent. +/- 2014 - 2015	2015 Eq. Dist.	Pent. +/- 2015 - 2016	2016 Eq. Dist.
1000	LNGIndy, LLC	Kinetrex Energy	\$0.00	N/A		N/A	
1014	Energy Solutions by JMS, LLC		\$0.00	N/A		N/A	
1040	Indiana Michigan Power Company	American Electric Power	\$213,480.00	-3.01 %	\$207,060.00	14.45 %	\$236,980.00
1050	Indianapolis Power & Light Co.		\$417,693,430.00	-15.69 %	\$352,138,710.00	10.32 %	\$388,479,390.00
1080	Duke Energy Indiana, Inc.		\$1,645,440.00	1.5 %	\$1,670,150.00	-0.48 %	\$1,662,200.00
1100	Wabash Valley Power Association		\$2,517,710.00	-17.38 %	\$2,080,030.00	8.59 %	\$2,258,760.00
1130	City of Indianapolis, Department of Public Util.	Citizens Energy Group	\$498,910,880.00	4.1 %	\$519,382,400.00	1.96 %	\$529,552,240.00
1170	Indiana Gas Co., Inc.		\$2,355,880.00	-2.96 %	\$2,286,200.00	0.19 %	\$2,290,560.00
1340	NIPSCO	Northern Indiana Public Service	\$11,780.00	-2.97 %	\$11,430.00	9.71 %	\$12,540.00
2025	Burlington Stage Lines, Ltd.		\$68,850.00	-0.32 %	\$68,630.00	7.4 %	\$73,710.00
2030	Greyhound Lines, Inc.		\$166,580.00	-8.01 %	\$153,230.00	27.98 %	\$196,100.00
3081	BP Pipelines (North America) Inc.			100 %	\$233,980.00	-4.63 %	\$223,150.00
3082	BP Products North America, Inc.		\$220,920.00	-100 %	\$0.00	N/A	
3086	Buckeye Pipe Line Company, L.P.			N/A		100 %	\$48,540.00
3200	Marathon Pipe Line LLC		\$563,920.00	-25.93 %	\$417,670.00	74.38 %	\$728,320.00
3230	Penhandle Eastern Pipeline Co.		\$1,978,810.00	-0.97 %	\$1,959,580.00	-1.32 %	\$1,933,760.00
3290	Enterprise TE Products Pipeline Co., LP		\$638,030.00	262.72 %	\$2,314,270.00	76.63 %	\$4,087,810.00
3351	Wood River Pipe Lines, LLC		\$119,870.00	-28.61 %	\$85,570.00	-71.46 %	\$24,420.00
3360	Hardin Street Transportation		\$447,440.00	8.25 %	\$484,360.00	-7.47 %	\$448,200.00
5100	CSX Transportation, Inc.		\$24,300,700.00	-1.64 %	\$23,901,740.00	7.75 %	\$25,755,100.00
5130	Indiana Southern Railroad		\$596,230.00	-5.77 %	\$561,830.00	3.08 %	\$579,140.00
5235	Louisville & Indiana Railroad		\$347,130.00	4.29 %	\$362,030.00	-21.51 %	\$284,140.00
5250	Norfolk Southern Corp.		\$17,100.00	171.4 %	\$46,410.00	0 %	\$46,410.00



# Current Year and Previous 2

frmMainMenu

Equalized Distribution Comparison Reports

Equalized Distribution Comparison By Taxing District

## Equalized Distribution Comparison

Taxing District ID: 49101  
 Taxing District Name: Indpls City-Center Township

Tax Payer			2014	Pent. +/-	2015	Pent. +/-	2016
ID	Tax Payer Name	Doing Business As	Eq. Dist.	2014 - 2015	Eq. Dist.	2015 - 2016	Eq. Dist.
1040	Indiana Michigan Power Company	American Electric Power	\$32,910.00	-9.78 %	\$29,690.00	-26.71 %	\$21,760.00
1050	Indianapolis Power & Light Co.		\$75,809,390.00	-14.28 %	\$64,985,770.00	15.83 %	\$75,274,900.00
1080	Duke Energy Indiana, Inc.		\$69,160.00	1.5 %	\$70,200.00	-0.47 %	\$69,870.00
1130	City of Indianapolis, Department of Public Util.	Citizens Energy Group	\$116,989,080.00	21.01 %	\$141,564,730.00	-0.15 %	\$141,348,950.00
1170	Indiana Gas Co., Inc.		\$29,120.00	-3.09 %	\$28,220.00	0.57 %	\$28,380.00
1340	NIPSCO	Northern Indiana Public Service	\$11,780.00	-2.97 %	\$11,430.00	9.71 %	\$12,540.00
2025	Burlington Stage Lines, Ltd.		\$68,850.00	-0.32 %	\$68,630.00	7.4 %	\$73,710.00
2030	Greyhound Lines, Inc.		\$43,920.00	-8.01 %	\$40,400.00	27.97 %	\$51,700.00
5100	CSX Transportation, Inc.		\$13,320,510.00	-3.98 %	\$12,790,620.00	3.11 %	\$13,188,350.00
5235	Louisville & Indiana Railroad		\$84,770.00	4.29 %	\$88,410.00	-21.45 %	\$69,450.00
5250	Norfolk Southern Corp.		\$2,900.00	1010.69 %	\$32,210.00	0 %	\$32,210.00
5300	Southern Indiana Railway, Inc.		\$0.00	0 %	\$0.00	0 %	\$0.00
6009	Neutral Tandem-Indiana, LLC		\$109,520.00	-31.5 %	\$75,020.00	218.93 %	\$239,260.00
6030	American Messaging, Inc.		\$119,600.00	-1.73 %	\$117,530.00	-95.64 %	\$5,120.00
6034	Cleveland Unlimited, Inc.		\$547,410.00	-100 %	\$0.00	N/A	
6050	AT & T Communications, Inc.		\$7,930,860.00	-58.04 %	\$3,328,020.00	25.77 %	\$4,185,700.00
6054	Cellco Partnership	Verizon Wireless	\$11,069,790.00	25.49 %	\$13,891,450.00	-16.23 %	\$11,636,860.00
6056	Cincinnati Bell Any Distance Inc.		\$1,057,380.00	-3.25 %	\$1,023,020.00	-41.23 %	\$601,280.00
6059	Indiana Fiber Network, LLC		\$404,020.00	12.83 %	\$455,870.00	9.83 %	\$500,660.00
6060	Indiana Paging Network, Inc.		\$86,490.00	-0.31 %	\$86,220.00	0.84 %	\$86,940.00
6061	Comcast IP Phone, LLC		\$4,270,030.00	6.59 %	\$4,551,270.00	-11.85 %	\$4,011,930.00
6090	Savvis, Inc.	Centurylink Communication LLC-Savv		100 %	\$2,130.00	4.23 %	\$2,220.00
6158	CMN-RUS, Inc.		\$790,540.00	-10.12 %	\$710,500.00	-43.73 %	\$399,800.00
6182	Clear Wireless LLC		\$121,970.00	24.68 %	\$152,070.00	-73.04 %	\$41,000.00
6275	Deltacom, LLC		\$0.00	N/A		N/A	
6276	EarthLink Business, LLC		\$245,250.00	498.72 %	\$1,468,350.00	-13.52 %	\$1,269,820.00
6315	Fiber Technologies Networks, L.L.C.		\$1,224,010.00	2.34 %	\$1,252,610.00	-7.54 %	\$1,158,200.00
6400	Bright House Networks Information Services, LLC		\$204,050.00	0 %	\$204,050.00	0 %	\$204,050.00
6401	Bright House Networks, LLC		\$2,887,460.00	11.99 %	\$3,233,640.00	48.69 %	\$4,808,130.00
6410	Indiana Bell Telephone Co.		\$35,113,290.00	-5.73 %	\$33,099,580.00	-13.75 %	\$28,546,740.00



# Transmission of AV to Counties

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- The Department emails .txt files and Excel files for Distributable utilities
- There is a separate file for Railroads since the format is not the same
- The Department also mails a copy of the Equalized Distributable Report so you can easily identify any large changes or missing taxpayers
- The Department emails to the county assessor and the county auditor, but can add any person in your office you assign – email the person's email address to Julie or Marlo. The Department's email addresses are on the contact page.



# Transmission of AV to Counties

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- Julie Waddell [jwaddell@dlgf.IN.gov](mailto:jwaddell@dlgf.IN.gov) handles the parcel number updates you send us into the backend of the database. Annually, we will send a list of the parcels to the counties for their review/corrections, around the end of January/beginning of February. Please note: we will not correct parcel numbers during the tax season.
- The Department does not see the parcel numbers in the front end – where we do our work inputting the assessments.
- Before the Department receives your parcel number, the Department has to create a unique identifier for each allocation using the 5 digit taxing district number followed by the taxpayer 4 digit account number assigned by us – so if there is a new allocation you may see one of these numbers.



# Who Does What? IC 6-1.1-8-27

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- Sec. 27. (a) On or before June 15 of each year, the department of local government finance shall:
  - certify to the county assessor and the county auditor of each county the distributable property assessed values that the department tentatively determines are distributable to the taxing districts of the county. If a public utility has appealed the department of local government finance's assessment of the company's distributable property, the department shall notify the county auditor of the appeal.
  - The county auditor may use the tentative assessed values received under this subsection in preparation of the certified statement required under IC 6-1.1-17-1. The county auditor shall designate these values as tentative assessment values in the certified statement.



## IC 6-1.1-8-27 Continued – assessor’s duties and auditor’s

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(b) The county assessor shall review the department of local government finance's certification under subsection (a) to determine if any of a public utility company's property which has a definite situs in the county has been omitted. The county auditor shall enter for taxation the assessed valuation of a public utility company's distributable property which the department distributes to a taxing district of the county. *(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.78; P.L.256-2003, SEC.2; P.L.111-2014, SEC.18. P.L.148-2015, SEC.3.*



## What if My County Does it Differently?

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- Great deference is given to local control, so if your county does it differently, as the Department believes some do, as long as the main goal of getting the values on the tax rolls is accomplished the Department defers to your judgment.
- Per IC 6-1.1-8-27, however, it is the auditor's job to place the values on the roll and the assessor's job to let the Department know if you believe there are missing taxpayers.
- Missing taxpayers may be late or what the Department calls omitted filers. Omitted filers are those who fail to file and the Department ends up having to put an assessment on for them.



# Omitted Filers

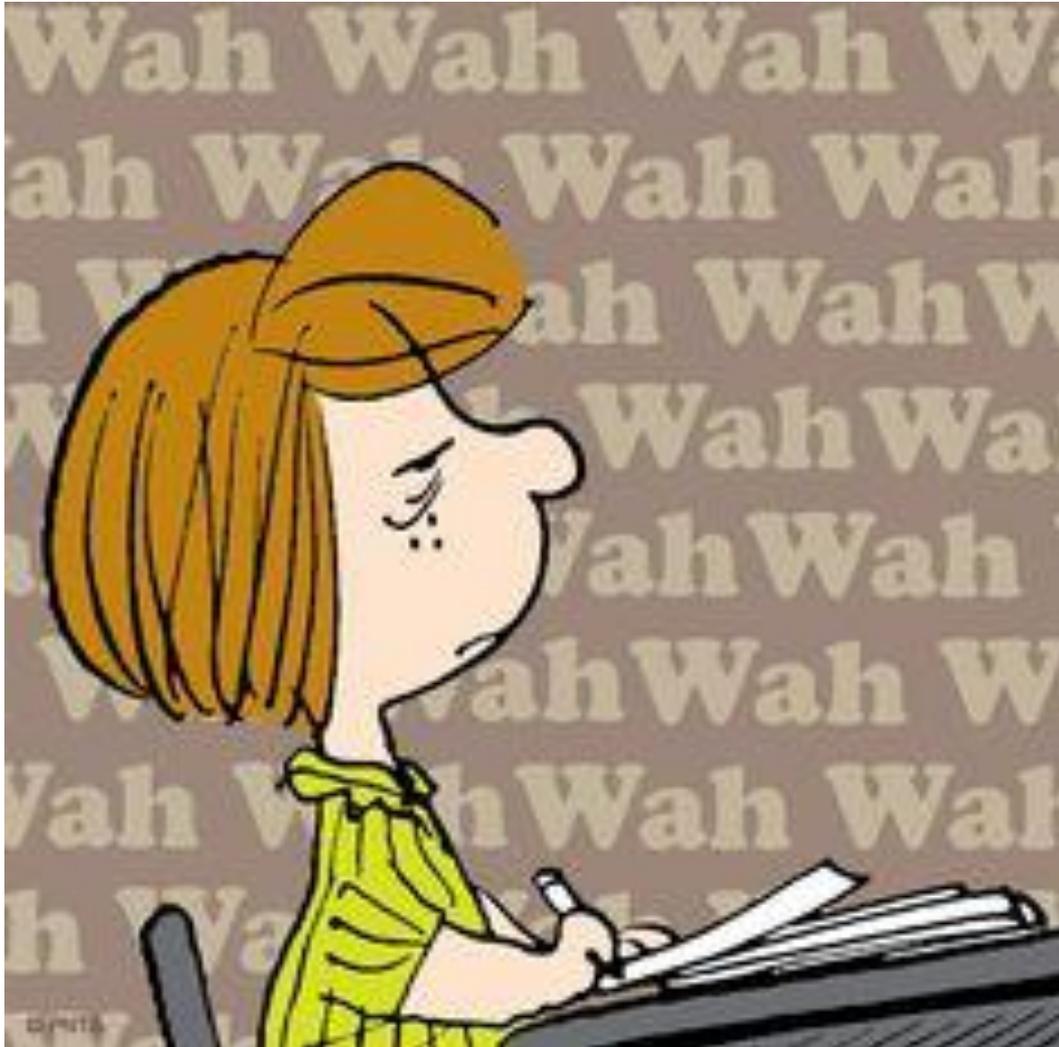
---

- If a company does not file, and information has not been received that they have been sold or are out of business, a letter is sent to the company requesting information. Usually the Department attempts at least 2 contacts and often more, including email and telephone calls as well as mailing letters.
- No response = the Department makes filing for them.
- This is applicable to all utilities, including railcar companies. (IC 6-1.1-8-22)
- Unfortunately, there is no easy way to set a value on a company that has no filing history – the Department typically marks up the last year by 10 percent (multiply by 1.1.)



# How about a little break?

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# Moving on to Railcars

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- What are they and why should I care?

## IC 6-1.1-8-2 Definitions

Sec. 2. As used in this chapter: (10) The term "railroad car company" means a company (other than a railroad company) which owns or operates cars for the transportation of property on railroads.

## IC 6-1.1-8-35

**Indefinite-situs distributable property of railroad car companies; distributable property of certain railroads; computation of tax; disposition of tax proceeds**



# Synopsis of IC 6-1.1-8-35

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- Railroad car companies (railcar companies) are state assessed but are NOT distributable. They are indefinite situs property taxes.
- They pay their tax to the Indiana Department of Revenue.
- The funds are deposited in the state treasury for credit to the commuter rail service fund established by IC 8-3-1.5-20.5 to be used as provided in IC 8-3-1.5-20.5(c), amounts collected under this section from a railroad company are deposited in the state treasury for credit to the electric rail service fund established by IC 8-3-1.5-20.6.



# Railcar

---

- Statutory due date moved from **May 1 to July 1 (IC 6-1.1-8-19(a)(2))**, alleviating the requirement for most extensions, unless extraordinary circumstances.
- 60 days to amend.
- In reviewing these, the mileage is critical. First, the Department must go through each return and compare it with the reports from the railroads on reported mileage and collect all reported miles per the railroads by carmark – the 4 letter identifier that we use to allocate miles. The Department has one mark that splits the mileage by percentage between four owners each year. If the Department has a discrepancy, the Department will take the higher of the two reported values (usually the RR report, but occasionally that may be from the taxpayer).
- One calendar year to provide documentation on original filing to replace omitted.



# RC-1 Report of Railcar Tax



**REPORT OF RAILCAR TAX**  
State Form 46373 (R22 / 10-15) / DLGF RC-1

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
UTILITY SPECIALIST  
100 N Senate Ave., Room N1058  
Indianapolis, IN 46204  
(317) 232-3756  
www.IN.gov/dlgf

FOR TAX BOARD USE ONLY

PRIVACY NOTICE: The records in this series are confidential according to IC 6-1.1-35-9.

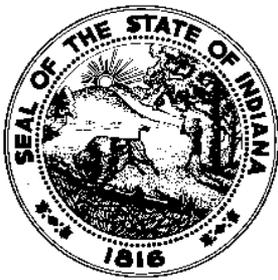
PLEASE READ THE ENCLOSED INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE WORKSHEETS.

Identify all railroad car marks reported on this return. (mandatory)		Tax year	
Are all miles for cars with this reporting mark included in this return? <input type="checkbox"/> Yes <input type="checkbox"/> No		<i>If no, please attach an explanation.</i>	
Name of railroad car company		Federal identification number	
Address (number and street)	City	State	ZIP code
Name of officer to whom notice of assessment and correspondence should be sent			
Mailing address of officer (if different from above) (number and street)	City	State	ZIP code
ALLOCATION FACTORS			
GROSS EARNINGS (If applicable)			
1. Gross earnings of all cars owned or controlled			
2. Gross earnings in Indiana of all cars owned or controlled			
3. Indiana earnings allocation (line 2 divided by line 1)			
TOTAL MILEAGE			
4. Total miles traveled of all cars owned or controlled			
5. Total miles traveled in Indiana of all cars owned or controlled (page 3)			
6. Indiana mileage allocation (line 5 divided by line 4)			
7. Indiana allocation factor (average of line 3 and line 6 if gross earnings is applicable)			
VALUATION			
8. Total fleet value (line 10, page 2)			
9. Idle car allowance (see instructions, page 2)			
10. Net fleet value (line 8 less line 9)			
11. Indiana allocation factor (line 7 above)			
12. Indiana fleet value (line 10 multiplied by line 11)			
13. Indiana true tax value (line 12, rounded to the nearest ten dollars)			
Under the penalties of perjury, I hereby certify that this return (including all accompanying schedules and statements), to the best of my knowledge and belief is true, correct, and complete, and lists all railroad cars owned, held, possessed, or controlled.			
Signature of officer or taxpayer representative		Date (month, day, year)	
Printed name of officer or taxpayer representative	Title	Telephone number ( )	
Fax number ( )	E-mail address		



# Railcar Template

2016		CARMARK(S)	
Name:	Taxpayer Name	XXXX	
Fein:	99-9999999		
1	Gross Earnings of all Cars owned or controlled		
2	Gross Earnings in Indiana of all cars owned or controlled		
3	Indiana Earnings Allocation (line 2 divided by line 1)		
	TOTAL MILEAGE		
4	Total miles run of all cars owned or controlled		
5	Total miles run in Indiana of all cars owned or controlled		
6	Indiana Mileage allocation (line 5 divided by line 4)		#DIV/0!
7	Indiana allocation factor (average of line 3 and line 6)		
	VALUATION		
8	Total Fleet Value		-
9	Idle car allowance	\$	-
10	Net fleet value (line 8 less line 9)		-
11	Indiana allocation factor (line 7 above)		
12	Indiana fleet value (line 10 multiplied by line 11)		#VALUE!
13	Indiana Assessed Value (100% of line 12)		#VALUE!
14	Indiana assessed value rounded to nearest ten dollars		#VALUE!
	Average Tax Rate		0.02449098
	Tax	✓	#VALUE!
	Maintenance Credit	✓	#VALUE!
	New amount due	✓	#VALUE!
	<b>IDLE CAR ALLOWANCE</b>		
1	Light Repair		-
2	Heavy Repair		-
3	Scheduled Maintenance		-
4	Cars not removed from records that are in the process of being scrapped or are in storage awaiting executive approval for dismantling		-
5	Total Number of Idle car days		-
6	Total Number of Railcars multiplied by 365		-
7	Idle Car Percentage		0.0000%
	20 % MAXIMUM		0.0000%
	<b>DEPRECIATION SCHEDULE</b>		
	# of cars	Total Cost	
2015			40% -
2014			56% -
2013			42% -
2012			32% -
2011			24% -
2010			18% -
2009 and Prior	-	\$ -	15% -
Totals	-	-	-
Minimum Value			-



# Railcar Mileage

Carline Company Railroad reporting Mark	Carmark	CSX	NS	GT (CN)	SOOLINE (CP)	UP	Others	Totals
ABC Recycling	AABX			11				11
Association of American Railroads	AARX							-
Railbox	ABOX	178,202	129,568	8,114	935			316,819
Albert Brothers	ABSX	276	264					540
Asea Brown Boveri IN	ABWX	274						274
LHSTL RAILWAY CO	ABYX							-
Honeywell International INC.	ACAX							-
Consol Coal	ACCX							-
American Railcar Leasing 30.6% Tank Car Mileage: Union Tank Car 73.9% and American Railcar Leasing 26.1%	ACFX	3,463,683	3,227,434	741,600	137,137			7,569,854
American Chrome and Chemicals	ACRX	39,766						39,766
Allied Chemical Corp	ACTX			6,272				6,272
Adler Funding LLC	ADLX	3,907,854	370,248	346,646	126			4,624,874
ADM Transportation	ADMX	4,559,196	10,327,366	170,878	86,725		42,063	15,186,228
Associated Electric Coop	AECX	9,576		408				9,984
American Electric Power Service	AEPX	20,313	276				125	20,714
Altel Equipment Corporation	AEQX	200,040	196,271	57,691	152		8,620	462,774
Ameren Energy Resources Generating Co	AERX	83,561					524,126	607,687
General Electric Railcar Service	AESX	1,992	1,115	4,977				8,084
Andersons Management Corp.-The Andersons	AEX	3,076,502	4,082,416	149,955	13,374		256,020	7,578,267
Atel Capital Equipment Fund	AFCX	13,792	7,064					20,856
Allied Chemical-Allied Corp	AFPX	5,235						5,235
Astaris LLC.	AFSX							-
Procor Limited	AGCX	1,739	59,914	2,618				64,271
Agrium US Inc.	AGHX		3,349	180				3,529
Andrews Company	AGLX	9,753	4,247					14,000
Ag Processing	AGPX	366,003	189,955	28,141	34,413		29,382	647,894
Agrothrive, Inc	AGTX	2,157	3,130	349				5,636
AHWX	AHWX	12,035	5,328	11			49,320	66,694
American Railcar Industries	AICX							-
Flagship Rail Services, LLC	AIGX	167,488	142,085	4,712				314,285
American Iron and Metal LP	AIMX	52,840	14,772	66,026				133,638
Atlas Processors	AIPX							-
IMC Chemicals	AJPX	12,632	17,586	913				31,131
Equistar Chemical LP	ALAX							-
Gem Am Trans Corp	ALHX	131,825	728,286	164			25,725	886,000
Airlake Terminal Railway Company LLC	ALKX		23,783					23,783



# Railcar Mileage

Carline Company Railroad reporting Mark	Carmark	CSX	NS	GT (CN)	SOOLINE (CP)	UP	Others	Totals
Wabash Power Equipment Co	WPEX	464						464
Lafarge West	WPGX							-
Wacker Polymers LP	WPHX	1,743	304	1,445			1,028	4,520
Wisconsin Public Service	WPSX		19,760	187				19,947
GLNX Corp.	WREX	11,723	6,177	1,445	2,650		7	22,002
Western Rail Inc	WRIX							-
Waldens Ridge Railroad	WRRX							-
Scholle Corporation	WRSX	228	792					1,020
Chase Equipment Leasing Inc	WSCX	302,669		337,566				640,235
FIRST UNION RAIL	WSOX	5,211	92,829	12,291	7,248			117,579
Chicago Frt Car Leasing	WSSX	15,261	33,499	4,236				52,996
Whitestone Supply	WSTX							-
WT and L Corp	WTLX	549	152					701
TTX Company	WTTX							-
General Electric Rail	WVCX	1,194	661					1,855
CSX	WWEX							-
Conagra Foods	WWLX	6,333	14,465					20,798
Willimantic Waster Paper Co	WWPX							-
Berwind Rwy Svc Co	WWUX	796,695	236,359	3,796	87,999		1,223	1,126,072
Xcel Energy	XCLX							-
Exxon Mobil Corp	XCRX		660	10,820				11,480
Alltranstek	XOMX	572,741	125,419	53,197	23,509			774,866
First Union Rail	XTRX	125,416	222,928	636				348,980
TTX Company	XTTX	38,222		2,570				40,792
Peabody Coal Sales Company	YDCX		472,446					472,446
Zaclon	ZACX							-
Horsehead Corp	ZCAX	804	4,626					5,430
Zeeland Farm Services Inc.	ZFSX	273						273
TTX Company	ZTTX							-
Ferrous Processing and Trading Company	ZVBX	111,009	101,255	8,830				221,094
<b>TOTAL RAILCAR MILES</b>		<b>324,714,129</b>	<b>355,564,189</b>	<b>39,045,463</b>	<b>17,100,403</b>	<b>7,182</b>	<b>19,273,159</b>	<b>755,704,525</b>
<b>RAILROAD REPORTED</b>		<b>324,714,129</b>	<b>355,564,189</b>	<b>39,045,463</b>	<b>17,100,403</b>	<b>7,182</b>		<b>736,431,366</b>
<b>TOTAL DIFFERENCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,273,159</b>	<b>19,273,159</b>



# Railcar Database Main Menu

>>

## Railcar Application Main

- Taxpayer, Railcar (RC1 Worksheet, Depreciation, Maintenance and Mileage)
- Railcar Mileage (\*\*\*\*Taxpayers mileage search by carmark is enabled)
- Reports
- History
- Print Letters
  - Clear flags on selected printing of RC1Worksheet
  - Clear flags on selected printing of mailing labels
  - Clear flags on selected printing of tentative assessment
  - Clear flags on selected printing of railcar mileage
  - Clear flags on selected printing of amended assessment
- Umler's Railcars Contact List as of 09-23-2008
  - Railcar Mileage Document Upload

\*\*\*\* Before you hit Mileage Document Upload button, make sure you have the official mileage document in the root folder of the application in excel format with the naming convention, "2010 Railcar Mileage Official.xls", if the year is 2010 and so on.
  - Create initialization data for the current year from the previous year

\*\*\*\* Please do not attempt to create initialization data for the following year from the current year. The above button is not meant for that purpose. Reason for doing so, is to have the very latest data available to the end-users to do railcar processing for the following year.
- Rate per mile calculation
- Populate Collection Data
- Exit Railcar

Navigation Pane



# Taxpayer Information Screen

**Railcar - Taxpayer Information**

Tax Year:   User Log in:

Taxpayer ID:   
Taxpayer\*:   
Date Entered:   
Alternate Taxpayer:  Special Tax Rate:  Omitted:  Omitted Date:   
Alternate Taxpayer Information  
Federal ID Number:   
Ext.Date:  Date due: 7/22/2014  
InActive:  Inactive Date:  Due Date: 7/1/2014  
Days Due:  Penalty: \$0.00

**Mailing Address:**

Address Line 1:   
Address Line 2:   
City:   
State/Province:   
Zip Code:   
Country:

**Business Address:**  Check if business address is same as mailing address

Address Line 1:   
Address Line 2:   
City:   
State:   
Zip Code:   
Country:   
Date Modified:

**Contact Information:**

Contact Title:   
Contact First Name:   
Contact Middle Name:   
Contact Last Name:   
Contact Phone Number:   
Contact Fax Number:   
Contact E-Mail:

**AC's Office Date:**

**Potentially Liable Letters:**

Letter1 Sent Date:  Letter2 Sent Date:

Non-liable:  Non-liable Date:

**Notes:**

Record:

**Check to do report printing only for selected taxpayers:** RC1 Worksheet:  Mileage:  Mailing Label:  Tent. Asst.:  Amended Asst.:

Navigation Pane

Record:



# Depreciation Schedule

Depreciation Schedule [RCI Worksheet](#)

Taxpayer: **ITX Company**

Year	# of Railcars	Cost of Railcars	Schedule %	Fleet Value
▶ 2013	5,605	597,735,654	0.40	239,094,262
2012			0.56	
2011			0.42	
2010			0.32	
2009			0.24	
2008			0.18	
2007 and prior			0.15	
<b>Totals:</b>	<b>150,101</b>	<b>10,413,322,920</b>		<b>2,160,163,500</b>

Navigation Pane



# RC-1 Worksheet

**Railcar - RC1 Worksheet**

Tax Year:  Taxpayer:  User Log:

1) Gross Earnings of all railcars owned or controlled.....  **Carmarks associated with Taxp:**

2) Gross Earnings in Indiana of all railcars owned or controlled.....

3) Indiana Earnings Allocation (line 2 divided by line 1).....

**Mileage**

	Number of cars	Cost of cars	Fleet Value
4) Total Miles run of all railcars owned or controlled..... <input type="text" value="10"/> 1			
5) Total Miles run in Indiana of all cars owned or controlled..... <input type="text" value="0"/> 0			
6) Indiana Mileage Allocation (line 5 divided by line 4)..... <input type="text" value="0.02863226"/> 0.02863226			
7) Indiana Allocation Factor (average of line 3 and line 6)..... <input type="text" value="0.02863213"/> 0.02863213			
Totals.....	920		3,500
Minimum Value (Cost of Railcars * .30).....			6,876
Total Fleet Value (The Greater of Fleet Value or Minimum Value).....			6,876

Credit for Railroad Car Maintenance and Improvements as per Indiana Code 6-1.1-8.  
 Please use the following worksheet to calculate your credit by listing your annual expenses in Indiana in each area as of 12/31 of the preceding year in lines 1-4. Then, follow instructions for lines 5 and 6. You will only be allowed to claim this credit if you report in a timely manner. Do not count the number of days a car is idle into the Idle Car Allowance if you are claiming credit for maintenance and repair on that car. If you are claiming both this credit and the idle car allowance for the same railcar you must provide documentation supporting why the impairment to value exceeds the credit for maintenance and repairs.

Please Note: Your credit may be reduced proportionally if the credit applied for by all timely reporting Railcar Companies exceeds \$2,800,000 Per IC 6-1.1-8.2-5 2b.

**Valuation**

8) Total Fleet Value..... <input type="text" value="6"/> 6	
9) Idle railcar allowance..... <input type="text" value="6"/> 6	
10) Net Fleet Value (line 8 less line 9)..... <input type="text" value="0"/> 0	
11) Indiana Allocation Factor (line 7 above)..... <input type="text" value="0.02863213"/> 0.02863213	
12) Indiana Fleet Value (line 10 multiplied by line 11)..... <input type="text" value="4"/> 4	
13) Indiana Assessed Value (100% of line 12)..... <input type="text" value="4"/> 4	
14) Indiana Assessed Value (rounded to the nearest ten dollars)..... <input type="text" value="0"/> 0	
15) Statewide Average Tax Rate..... <input type="text" value="0.02467730"/> 0.02467730	
16) Tax Calculated (line 14 multiplied by line 15)..... <input type="text" value="1,912,429.12"/> 1,912,429.12	
17) Maintenance Credit..... <input type="text" value="1,191,123.88"/> 1,191,123.88	
18) Tax Due (line 16 less line 17)..... <input type="text" value="721,305.24"/> 721,305.24	

**Maintenance Credit**

	Annual Expenses in Indiana
1) Labor.....	0.00
2) Materials.....	0.00
3) Overhead.....	0.00
4) Payments to third parties for repairs/maintenance.....	6.00
5) Total Expenditures in Indiana (add lines 1-4).....	6.00
6) Total Maintenance Credit (multiply line 5 by 25%).....	4.00

**Idle Railcar Allowance**

1) Light Repair..... <input type="text" value="5"/> 5	
2) Heavy Repair..... <input type="text" value="5"/> 5	
3) Scheduled Maintenance..... <input type="text" value="0"/> 0	
4) Railcars not removed from records that are in the process of being scrapped or are in storage awaiting executive approval for dismantling..... <input type="text" value="0"/> 0	
5) Total number of idle railcar days..... <input type="text" value="0"/> 0	
6) Total number of railcars (multiplied by 365)..... <input type="text" value="5"/> 5	
7) Idle Car Percentage Calculated (line 5 divided by line 6)..... <input type="text" value="0.133590"/> 0.133590	
8) Idle Car Percentage Final (20% Maximum)..... <input type="text" value="0.133590"/> 0.133590	

**Maintenance Credit Factor and Factored Tax Amounts Calculation**

1) Original Liability.....	9.12
2) Credit Reported.....	4.00
3) Credit Possible (Lesser of line 1 and 2).....	9.12
4) Amount Due (Subtract line 3 from 1).....	0.00
5) Credit Factor.....	3.00
6) Adjusted Credit (Multiply line 3 by 5).....	3.88
7) Adjusted Liability (Subtract line 6 from 1).....	5.24



# Allocated Mileage

**Railcar Allocated Mileage Information**

[RC1 Worksheet](#)   [Mileage Allocation](#)

Year:    Taxpayer:    User Log in:    [Delete](#)

Carmark	BOCT	CSX	Norfolk Southern	CN/GTW	CPRS/SOO	UP	OTHER	Allocation Factor	Total Miles
▶ ALL	<input type="text" value="0"/>	<input type="text" value="73,977,171"/>	<input type="text" value="121,953,379"/>	<input type="text" value="8,769,004"/>	<input type="text" value="14,309,857"/>	<input type="text" value="26,682"/>	<input type="text" value="1,513,857"/>	<input type="text" value="100"/>	<input type="text" value="220,549,950"/>
Year: <input type="text" value="2014"/> Taxpayer: <input type="text" value="TTX Company"/>									
* <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="100"/>	<input type="text" value="0"/>
Year: <input type="text" value="2014"/> Taxpayer: <input type="text" value="TTX Company"/>									

<b>Refresh Totals</b>	<input type="text" value="0"/>	<input type="text" value="73,977,171"/>	<input type="text" value="121,953,379"/>	<input type="text" value="8,769,004"/>	<input type="text" value="14,309,857"/>	<input type="text" value="26,682"/>	<input type="text" value="1,513,857"/>	<b>Grand Total Miles:</b> <input type="text" value="220,549,950"/>
-----------------------	--------------------------------	---	--	--	---	-------------------------------------	--	--

Record:



# Mileage in Excel

2014 assessment 2013 mileage									
Name on RR reports	Carmark	BOCT	CSX	NS	GT (CN)	SOOLINE (CP)_	UP	Others	Totals
Railbox	ABOX			118,641					118,641
			118,539		3,387	3,793			125,719
			55,278		41,842				97,120
			82,077		41,161				123,238
			27,963		6,075				34,038
			39,258,313		2,413,084				41,671,397
			5,249,514		795,551				6,045,065
			1,447,580	594,060	122,957	2,348			2,166,945
			331,842		23,572				355,414
			411,100	129,775	27,542	7,224			575,641
				424,812					424,812
			78,706		17,540	5,180			101,426
									-
			932						932
			36,922		16,242				53,164
			305,924		5,913				311,837
			20,064		3,253				23,317
			19,387		9,775				29,162
			40,326		1,586				41,912
									-
			51,924		15,747				67,671
			1,270,566		56,058				1,326,624
			69,998		9,899				79,897
			1,264,893	1,074,208					2,339,101
					96,619	8,257			104,876
			42,549		1,558				44,107
									-
				2,545,806					2,545,806
			1,511,049		232,720	167,277			1,911,046
			9,407		11				9,418
			47,978	95,057	5,392	2,805			151,232
			115,728	51,773	5,099				172,600
			5,156,169		2,006				5,158,175
			23,839		17,564				41,403
			42,998		421				43,419
			38,514						38,514
			274		186				460



# Calculation at the Bottom for comparison

	A	B	C	D	E	F	G	H	I	J	K	L
48				1,044,299		85,493				1,129,792		
49				3,225,090		1,596				3,226,686		
50				17,408		1,714				19,122		
51				130						130		
52					116,915,114		14,112,973	26,682		131,054,769		
53				19,306		1,718				21,024		
54						6,724				6,724		
55				2,879,507		180,898				3,060,405		
56				34,569		33,291				67,860		
57				84,661		1,277				85,938		
58				246						246		
59												
60												
61												
62												
63			Total reported by railroads	-	73,886,953	121,949,246	8,769,004	14,309,857	26,682	-	218,941,742	
64												
65												
66												
67	From return page 3		Total reported by Taxpayer	-	73,977,171	121,953,379	8,766,485	14,309,857	26,682	1,513,857	220,547,431	
68	Calculated		Difference	-	(90,218)	(4,133)	2,519	-	-	(1,513,857)	(1,605,689)	
69												
70	Calculated		Greater of	-	73,977,171	121,953,379	8,769,004	14,309,857	26,682	1,513,857	220,549,950	
71												
72									Taxpayer	Total system	7,702,846,552	From Return Line 4
73										BOCT		
74										CSX	-	
75										NS	-	
76										GT	2,519	
77										Soo	-	
78										UP	-	
79										Total system with additional	7,702,849,071	
80												
81												
82												
83												
84												



# Mileage Comparison

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- Mileage comparison and allocation is important because the Department identifies non-filers through unallocated miles and the mileage allocation affects the allocation factor and thus the maintenance credit factoring.
- A mistake on one taxpayer can mean having to rework all taxpayers with a maintenance credit claim.



# 2016 had 122 claimants of the maintenance credit out of 378

txtYear1	txtCompanyname	txtOrigliability1	txtCreditReported1	txtCreditPossible1	txtAmtDue1	txtAdjustedCrec	txtAdjustedLiability1
2016		\$174,045.89			\$167,600.54		\$167,600.54
2016		\$2,857.61			\$1,380.10		\$1,380.10
2016		\$7,558.41			\$7,077.56		\$7,077.56
2016		\$1,298.02			\$626.89		\$626.89
2016		\$145,092.16			\$70,073.01		\$70,073.01
2016		\$12,800.21			\$11,710.54		\$11,710.54
2016		\$53,042.32			\$25,617.06		\$25,617.06
2016		\$2,305.58			\$1,113.49		\$1,113.49
2016		\$2,905.36			\$2,615.94		\$2,615.94
2016		\$29,418.07			\$14,207.61		\$14,207.61
2016		\$1,689.14			\$1,534.41		\$1,534.41
2016		\$398.96			\$192.68		\$192.68
2016		\$4,595.00			\$3,531.96		\$3,531.96
2016		\$8,659.03			\$4,181.92		\$4,181.92
2016		\$1,994.54			\$963.27		\$963.27
2016		\$43,571.17			\$43,219.71		\$43,219.71
2016		\$106.53			\$51.45		\$51.45
2016		\$6,450.68			\$4,797.17		\$4,797.17
2016		\$145,477.40			\$138,885.47		\$138,885.47
2016		\$1,363.90			\$907.09		\$907.09
2016		\$20,342.94			\$20,337.90		\$20,337.90
2016		\$249,191.32			\$224,857.25		\$224,857.25
2016		\$30,840.51			\$23,010.38		\$23,010.38
2016		\$1,736,218.99			\$1,625,154.53		\$1,625,154.53
2016		\$2,067,588.57			\$998,552.56		\$998,552.56
2016		\$61,160.59			\$60,639.28		\$60,639.28
2016		\$597,972.02			\$517,508.34		\$517,508.34
2016		\$227,918.45			\$227,377.88		\$227,377.88
2016		\$12,146.55			\$5,866.24		\$5,866.24
2016		\$94.04			\$45.42		\$45.42
2016		\$588,637.77			\$422,597.35		\$422,597.35
2016		\$282.87			\$279.38		\$279.38
			\$10,301,247.61	\$5,415,391.10		\$2,800,000	



# Chicago SouthShore and South Bend

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- This company files a UD-32 as a railroad but is billed as a railcar company with a special rate which is the average of the rates for the taxing districts through which their track runs.
- All other railcar companies are billed on a statewide average tax rate.



# This Is Exported From the Database

Taxcalculator	Maincredit	Liability	Taxpayer	txtAttn
\$25,305.55		\$12,221.45		
\$375,272.11		\$375,272.11		
\$2,112.35		\$2,060.65		
\$10,681.50		\$10,681.50		
\$130.05		\$130.05		
\$381.08		\$381.08		
\$1,241.45		\$1,235.63		
\$4,180.85		\$4,180.85		
\$209,176.48		\$209,176.48		
\$12,925.36		\$12,925.36		
\$5.88		\$5.88		
\$129.31		\$129.31		
\$4,809.29		\$4,809.29		
\$969.60		\$969.60		
\$76.41		\$76.41		
\$3,347.43		\$3,347.43		
\$1,335.49		\$1,127.90		
\$328.67		\$328.67		
\$930.17		\$930.17		
\$95.02		\$95.02		
\$243,313.48		\$238,840.40		
\$520,817.35		\$456,530.06		
\$17,407.21		\$10,929.28		



# And Used for Billing and Sent to DOR because they collect the tax

Address1	Address2	citystatezip	txtFederal	txtStateAvgRate	Phone	txtEmail	Assessedvalue
				0.02449098			\$1,033,260.00
				0.02449098			\$15,322,870.00
				0.02449098			\$86,250.00
				0.02449098			\$436,140.00
				0.02449098			\$5,310.00
				0.02449098			\$15,560.00
				0.02449098			\$50,690.00
				0.02449098			\$170,710.00
				0.02449098			\$8,540,960.00
				0.02449098			\$527,760.00
				0.02449098			\$240.00
				0.02449098			\$5,280.00
				0.02449098			\$196,370.00
				0.02449098			\$39,590.00
				0.02449098			\$3,120.00
				0.02449098			\$136,680.00
				0.02449098			\$54,530.00
				0.02449098			\$13,420.00
				0.02449098			\$37,980.00
				0.02449098			\$3,880.00
				0.02449098			\$9,934,820.00
				0.02449098			\$21,265,680.00
				0.02449098			\$710,760.00



# Old Tax Bills From DOR

PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#



ASSESSMENT	\$4,073,700.00
TAX RATE	0.02458316
TAX DUE	\$100,344.42
CREDIT	\$61,138.88
<b>TOTAL DUE</b>	<b>\$39,005.53</b>

Indianapolis IN 46204

FID/TID	FOR TAX YEAR
05-0433030	2013
TAX DUE DATE: 12/31/2013	

MAKE REMITTANCE PAYABLE TO:  
INDIANA DEPARTMENT OF REVENUE  
100 N. SENATE AVE. MS 112 (CASHIERS)  
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT  
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#



ASSESSMENT	\$44,960.00
TAX RATE	0.02458316
TAX DUE	\$1,105.26
CREDIT	\$0.00
<b>TOTAL DUE</b>	<b>\$1,105.26</b>

Volga SD 57071

FID/TID	FOR TAX YEAR
05-0433030	2013
TAX DUE DATE: 12/31/2013	

MAKE REMITTANCE PAYABLE TO:  
INDIANA DEPARTMENT OF REVENUE  
100 N. SENATE AVE. MS 112 (CASHIERS)  
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT  
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#



ASSESSMENT	\$124,170.00
TAX RATE	0.02458316
TAX DUE	\$3,052.49
CREDIT	\$0.00
<b>TOTAL DUE</b>	<b>\$3,052.49</b>

State 103  
Mount Arlington NJ 07856

FID/TID	FOR TAX YEAR
05-0433030	2013
TAX DUE DATE: 12/31/2013	

MAKE REMITTANCE PAYABLE TO:  
INDIANA DEPARTMENT OF REVENUE  
100 N. SENATE AVE. MS 112 (CASHIERS)  
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT  
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#



ASSESSMENT	\$33,420.00
TAX RATE	0.02458316
TAX DUE	\$821.57
CREDIT	\$0.00
<b>TOTAL DUE</b>	<b>\$821.57</b>

Arvada CO 80002

FID/TID	FOR TAX YEAR
05-0433030	2013
TAX DUE DATE: 12/31/2013	

MAKE REMITTANCE PAYABLE TO:  
INDIANA DEPARTMENT OF REVENUE  
100 N. SENATE AVE. MS 112 (CASHIERS)  
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT  
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#



ASSESSMENT	\$16,920.00
TAX RATE	0.02458316
TAX DUE	\$415.95
CREDIT	\$0.00



# Railcar Tax Bills since 2014

STATE OF INDIANA

Department of Local Government Finance  
 100 N. Senate Ave., Room N-1058  
 Indianapolis, IN 46204  
 Tax Bill



Re: 2016 Railroad Car Company Tentative Assessment of Cronimet Corporation for railcars in Indiana

The tentative assessed value for the January 1, 2016 assessment date as determined by the DLGF is \$30510.00.

The tax on this valuation will be \$2.449098 per \$100.00 valuation (.02449098). The amount of tax computed on the tentative assessment less your maintenance credit allowable is \$747.22.

Questions about the assessed value call the Utility Division at 317-232-3756 or 317-232-3765. Questions about a payment made or due call Indiana Department of Revenue at 317-232-3996

**PLEASE NOTE:** This IS a bill. Remove remittance slip below and return with your payment the Indiana Department of Revenue. Keep this top portion for your records:

Date paid \_\_\_\_\_ Amount \_\_\_\_\_ Check number \_\_\_\_\_ Paid by: \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO:  
 INDIANA DEPARTMENT OF REVENUE  
 100 N. SENATE AVE. MS 112A (CASHIERS)  
 INDIANAPOLIS, IN 46204-2253

PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND			
		ASSESSMENT	530510.00
		TAX RATE	.02449098
		TAX DUE	5747.22
		CREDIT	0
		<b>TOTAL DUE</b>	<b>5747.22</b>
FID/TID	FOR TAX YEAR	MAKE REMITTANCE PAYABLE TO:	
[REDACTED]	2016	INDIANA DEPARTMENT OF REVENUE	
		100 N. SENATE AVE. MS 112A (CASHIERS)	
TAX DUE DATE:	12/31/2016	INDIANAPOLIS, IN 46204-2253	



# Thank You for Your Consideration

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- The end of every year is generally spent cleaning up, dealing with problems, reviewing legislation impact and implementation for changes, boxing files to go to the warehouse, preparing the databases and work space for the new year's filing, and making sure forms are up to date.
- Note: In 2015 for non-railcar utilities, there were 2,017 tax districts with distributable AV, and the total AV was \$13,785,053,920.
- In 2016 for non-railcar utilities, there were 2,017 taxing districts with distributable AV, and the total AV was \$14,202,584,710.



# We're Almost Finished...

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# Contact Us

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- **Julie Waddell**
  - Telephone: 317-232-3765
  - Email: [jwaddell@dlgf.IN.gov](mailto:jwaddell@dlgf.IN.gov)
- **Marlo Hayden**
  - Telephone: 317-232-3756
  - Email: [mhayden@dlgf.IN.gov](mailto:mhayden@dlgf.IN.gov)
- Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us” <http://www.in.gov/dlgf/2338.htm>