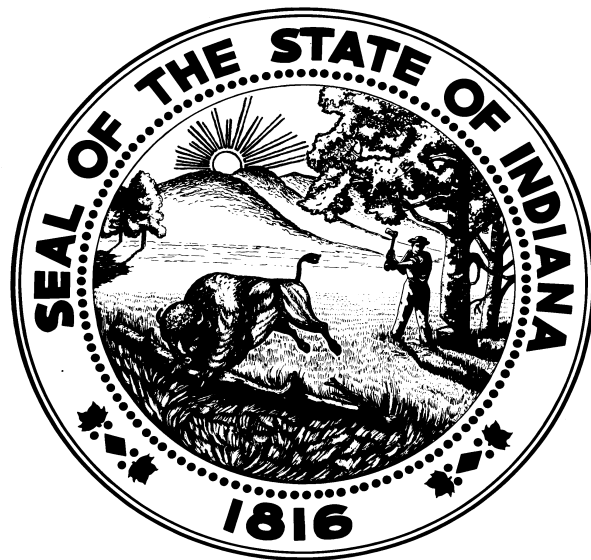


**Report on Property Tax  
Exemptions, Deductions, and Abatements**



**April 29, 2022**

**Department of Local Government Finance**

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**To: Senator Ryan Mishler, Chairman  
State Budget Committee**

**From: Wesley R. Bennett, Commissioner  
Department of Local Government Finance**

**Date: April 29, 2022**

**Subject: Report on Property Tax Exemptions, Deductions, and Abatements – 2022**

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Please find attached the biennial report as submitted to the State Budget Committee, in accordance with IC 6-1.1-33.5-2. This report is updated with data through Pay Year 2021 and is submitted to the Legislative Services Agency for distribution to all legislators. The report, prepared by the Department's Data Analysis Division, presents an analysis of property tax exemptions, deductions, and abatements for the state in total and by county.

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

# Analysis of Property Tax Exemptions, Deductions and Abatements for Indiana Counties: Pay 2015-Pay 2021

**April 29, 2022**

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

This report presents a detailed analysis of local property tax exemptions, deductions, and abatements in Indiana counties. The terms “exemption,” “deduction,” and “abatement” are used broadly to include a wide variety of tax preference items that reduce tax liability of different classes of taxpayers. The data presented in this report cover the Pay 2015 through Pay 2021 time frame and are drawn from the TAXDATA and ADJMENTS data files, which are generated from the property tax and billing software systems used by the counties to calculate property taxes. These two data files contain a complete inventory of all property records – inclusive of assessed values, deductions, exemptions, and credits - in the county’s software system that had a tax liability calculated against them for the particular pay cycle. Prior to the Pay 2019 cycle, county auditors would email these two data files to the Department and to the Legislative Services Agency. Starting with the Pay 2019 cycle, county auditors now upload these two data files as part of their abstract submission, which provides summaries of assessed value and taxes charged by taxing district, to the Indiana Gateway for Government Units portal.

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

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

Table 1 provides a high level view of Indiana's property tax base. It shows the changes in statewide gross assessed value; adjustments for exemptions, deductions, and abatements; and net (taxable) assessed value over the last seven years. Assessed values are shown in total and by type of property (i.e., real, personal, annually assessed mobile home, and oil/gas). With 92 counties reporting, the gross assessed value of all property types combined for Pay 2021 totals \$572.7 billion.

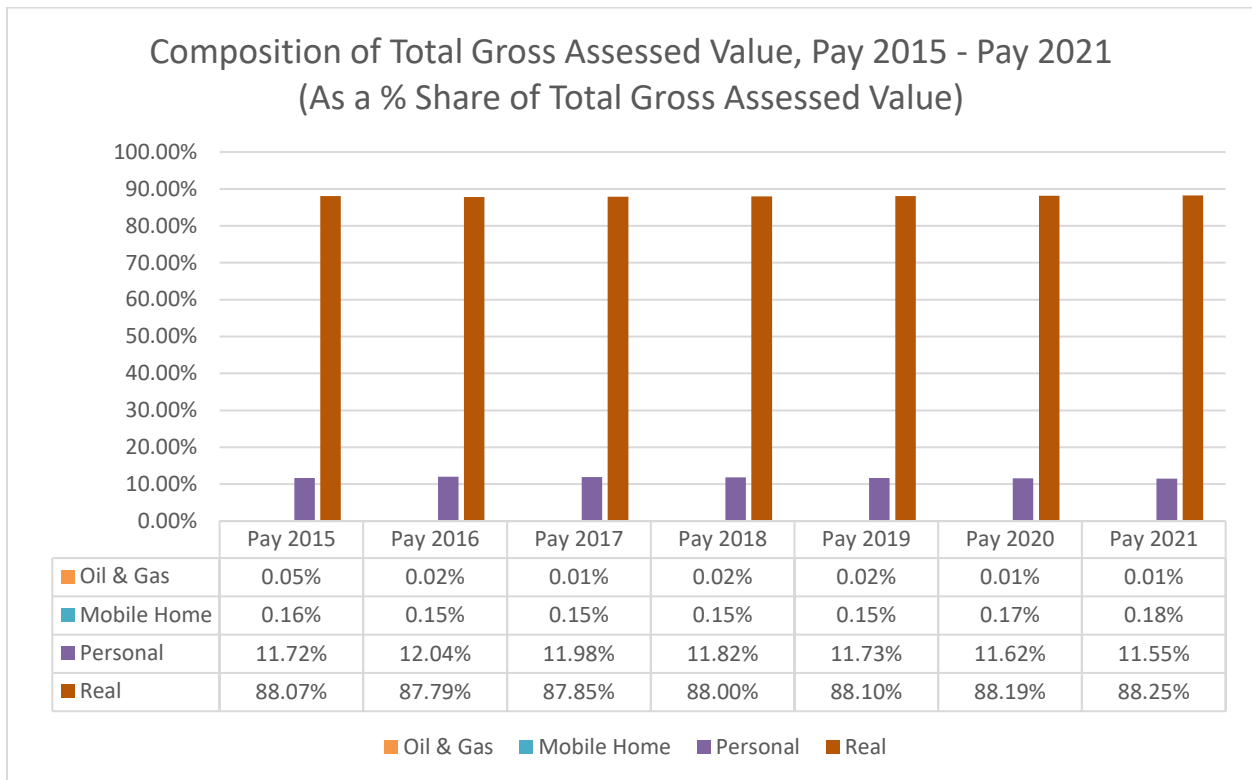
<b>Table 1: Seven Year History of Assessed Value, Exemptions, Deductions, &amp; Abatements (in Millions of Dollars)</b>									
	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Average Annual Increase 2015-2021</u>	<u>Annual Increase 2020-2021</u>
Gross Assessed Value of All Property Types	471,900	483,200	493,600	505,700	524,600	546,800	572,700	3.3%	4.7%
Total Exemptions	22,100	22,200	22,600	23,000	23,700	23,800	25,900	2.7%	8.8%
Total Deductions	133,000	135,800	139,500	143,600	149,200	155,600	163,000	3.4%	4.8%
Total Abatements	8,700	9,600	8,800	8,700	8,600	9,300	9,100	0.8%	-2.2%
Net Assessed Value of All Property Types	308,000	315,600	322,600	330,400	343,100	358,100	374,700	3.3%	4.6%
Gross Assessed Value of Real Property	415,600	424,200	433,600	445,000	462,200	482,200	505,400	3.3%	4.8%
Real Property Exemptions	19,000	19,200	19,600	19,900	20,500	20,600	22,100	2.6%	7.3%
Real Property Deductions	132,400	135,200	138,800	142,900	148,500	154,900	162,300	3.5%	4.8%
Real Property Abatements	1,900	2,100	2,400	2,600	2,900	3,200	3,500	10.7%	9.4%
Net Assessed Value of Real Property	262,200	267,700	272,800	279,700	290,300	303,500	317,600	3.2%	4.6%
Gross Assessed Value of Personal Property	55,300	58,200	59,100	59,800	61,500	63,600	66,200	3.0%	4.1%
Personal Property Exemptions	3,100	3,000	3,000	3,000	3,200	3,200	3,800	3.5%	18.8%
Personal Property Deductions	400	500	500	500	500	500	500	3.8%	0.0%
Personal Property Abatements	6,800	7,500	6,400	6,200	5,800	6,100	5,600	-3.2%	-8.2%
Net Assessed Value of Personal Property	45,000	47,200	49,200	50,100	52,100	53,700	56,200	3.8%	4.7%
Gross Assessed Value of Annually Assessed Mobile Homes (AAMH)	750	740	760	780	790	950	1,040	5.6%	9.5%
AAMH Exemptions	-	-	-	-	-	-	-	-	-
AAMH Deductions	190	180	170	170	160	180	180	-0.9%	0.0%
AAMH Abatements	-	-	-	-	-	-	-	-	-
Net Assessed Value of Annually Assessed Mobile Homes	560	560	590	610	630	770	860	7.4%	11.7%
Gross Assessed Value of Oil & Gas Property	220	110	70	90	90	70	80	-15.5%	14.3%
Oil & Gas Property Exemptions	-	-	-	-	-	-	-	-	-
Oil & Gas Property Deductions	-	-	-	-	-	-	-	-	-
Oil & Gas Property Abatements	-	-	-	-	-	-	-	-	-
Net Assessed Value of Oil & Gas Property	220	110	70	90	90	70	80	-15.5%	14.3%

Table 2 shows the amounts of the constitutionally and statutorily permitted exemptions, deductions and abatements, which in total lowers taxable value by approximately \$198 billion in Pay 2021 (about 35%).

<b>Table 2: Seven Year History of Exemptions, Deductions, and Abatements by type (in Millions of Dollars)</b>									
	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Average Annual Increase 2015-2021</u>	<u>Annual Increase 2020-2021</u>
<b>Real Property Deductions &amp; Abatements</b>									
Standard Homestead Deduction	70,699.2	71,357.9	72,306.7	73,245.4	74,401.4	75,624.5	76,896.9	1.4%	1.7%
Supplemental Homestead Deduction	54,059.6	56,102.1	58,773.7	61,744.1	66,094.5	71,151.6	77,078.5	6.1%	8.3%
Mortgage Deductions	3,516.2	3,487.6	3,475.5	3,471.8	3,467.2	3,472.0	3,492.8	-0.1%	0.6%
Rehabilitation & Economic Revitalization Area Abatements	1,921.8	2,092.6	2,366.7	2,569.4	2,897.7	3,245.9	3,516.1	10.6%	8.3%
Over 65 Deductions	1,479.1	1,436.1	1,394.6	1,345.0	1,292.4	1,244.5	1,359.0	-1.4%	9.2%
Veterans Deductions	1,375.5	1,442.8	1,506.5	1,596.3	1,667.8	1,745.2	1,840.3	5.0%	5.5%
Blind and/or Disabled Deductions	601.2	601.5	602.7	602.3	600.9	598.2	586.0	-0.4%	-2.0%
Energy Systems Deductions	315.1	313.5	336.3	352.4	379.5	398.7	416.0	4.7%	4.3%
Fertilizer Storage Deductions	20.4	21.0	21.5	22.4	26.4	26.8	29.4	6.3%	9.6%
Model Residence Deductions	7.9	14.1	13.2	12.5	12.3	12.6	8.3	0.8%	-33.8%
Residence in Inventory Deductions	0.9	0.7	1.7	0.9	1.4	2.2	0.6	-7.6%	-72.8%
Heritage Barn Deductions	0.0	3.6	9.1	15.9	24.9	32.9	39.3		19.4%
<b>Real Property Exemptions</b>	19,000.2	19,232.5	19,648.6	19,906.1	20,501.6	20,577.1	22,074.1	2.5%	7.3%
<b>Personal Property Deductions &amp; Abatements</b>									
Economic Revitalization Area Abatements	6,827.0	7,476.0	6,432.3	6,151.4	5,794.5	6,088.3	5,617.8	-3.2%	-7.7%
Enterprise Zone Investment Deductions	324.6	350.7	348.1	355.7	354.1	372.0	385.5	2.9%	3.6%
Veterans Deductions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-100.0%	-100.0%
Energy Systems Deductions	75.3	141.2	168.5	168.9	167.7	153.1	157.3	13.1%	2.7%
Certified Technology Park Deductions	0.2	17.4	0.0	0.0	0.0	0.0	0.0		
<b>Personal Property Exemptions</b>	3,098.8	3,004.2	2,995.0	3,046.2	3,167.3	3,216.8	3,785.1	3.4%	17.7%
<b>Annually Assessed Mobile Home Deductions &amp; Abatements</b>									
Standard Homestead Deduction	137.4	132.9	126.4	123.5	118.1	132.5	134.2	-0.4%	1.3%
Supplemental Homestead Deduction	48.1	46.5	44.3	43.2	41.3	46.4	47.0	-0.4%	1.3%
Mortgage Deductions	0.5	0.4	0.3	0.3	0.3	0.2	0.2	-13.4%	-12.8%
Over 65 Deductions	0.3	0.2	0.2	0.2	0.2	0.2	0.1	-9.1%	-12.7%
Veteran Deductions	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2%	0.8%
Blind and/or Disabled Deductions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.8%	-23.0%
<b>Annually Assessed Mobile Home Exemptions</b>	0.1	0.1	0.1	0.0	0.1	0.2	0.2	10.2%	-4.8%

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

**Figure 1**



**Gross and Net Assessed Value**

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



Figure 2 shows the gross assessed value of all property as well as the composition of gross assessed value over the seven-year period from Pay 2015 – Pay 2021. Gross assessed value for all property within the state has increased by an average of 3.3% annually from Pay 2015 to Pay 2021. The most substantial increase was from Pay 2020 to Pay 2021 when gross assessed value increased by roughly 4.7%. Gross assessed values – for all property types combined - were at their highest for the seven-year period in Pay 2021 at \$572.7 billion.

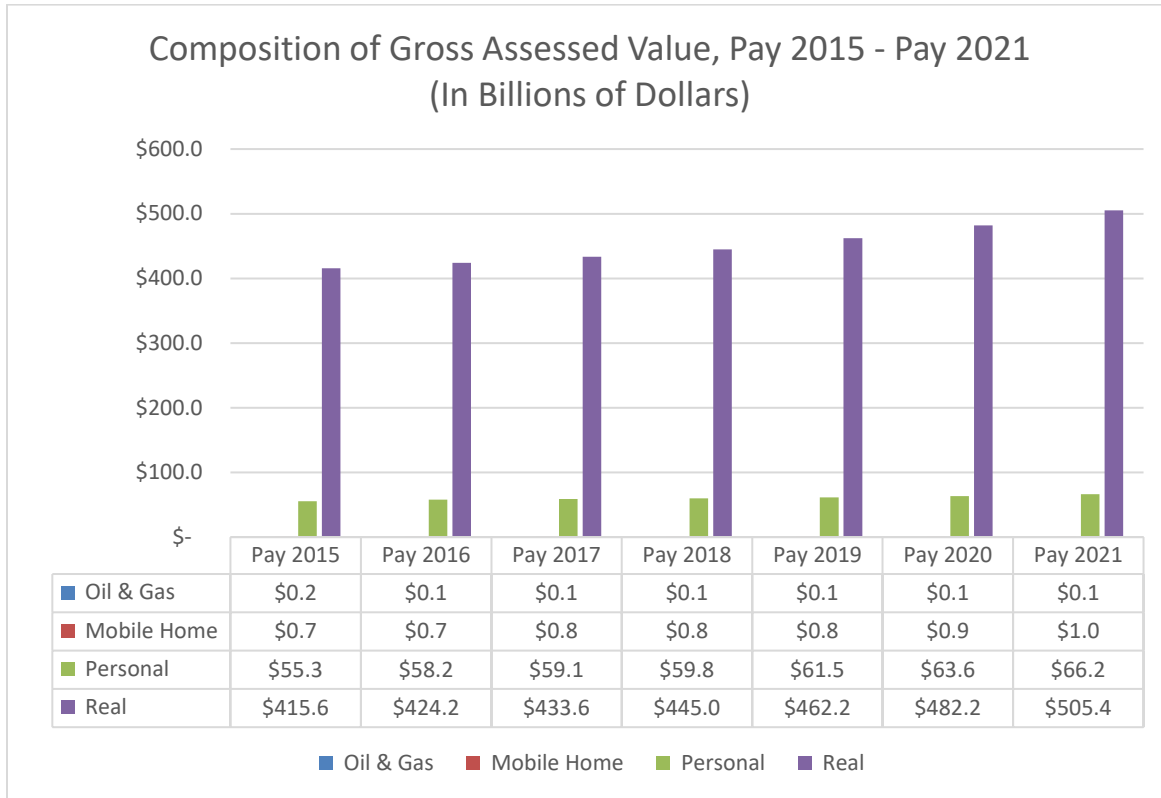
Real property gross assessed value has increased by an average of 3.3% annually, statewide, since Pay 2015. Pay 2021 saw the biggest percentage growth in real property gross assessed value at approximately 4.8% from Pay 2020. Real property gross assessed values were at their highest for the seven-year period in Pay 2021 at \$505.4 billion.

Personal property gross assessed value has increased by an average of 3.0% annually, statewide, since Pay 2015. Like real property, the most substantial increase was from Pay 2020 to Pay 2021 when personal property increased by roughly 4.1%. Personal property gross assessed values were at their highest for the seven-year period in Pay 2021 at \$66.2 billion.

As noted above, the total gross assessed value for annually assessed mobile homes and oil/gas properties combined only make up about 0.2% of the gross assessed value statewide. That said, the gross assessed value for annually assessed mobile homes has increased by an average of 5.6% annually since Pay 2015. Unlike real and personal property, annually assessed mobile homes experienced their largest increase from Pay 2019 to Pay 2020, when the gross assessed value for these properties increased by 20.3%. Annually assessed mobile home gross assessed values were at their highest for the seven-year period in Pay 2021 at approximately \$1.0 billion.

On the other hand, the annual trend for oil/gas properties has experienced a much greater variation during the past seven years, with an actual annual decrease of 15.5% on average. The greatest percentage decline for oil/gas properties occurred from Pay 2015 to Pay 2016 when the gross assessed values went down by 50.00%. Oil/gas property gross assessed values were at their highest for the seven-year period in Pay 2015 at \$220 million.

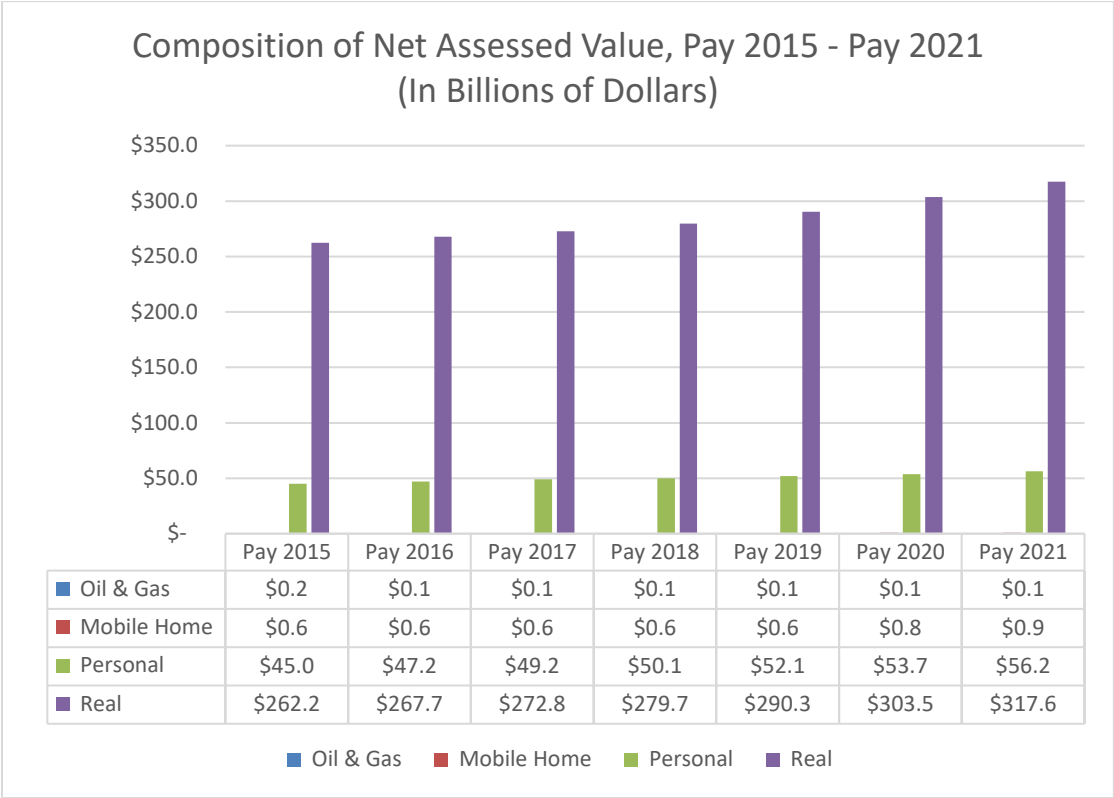
**Figure 2**



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

Figure 3 shows the composition of net assessed value from Pay 2015 – Pay 2021 as well as the changes in the composition over this seven-year period. Over the seven-year period, net assessed value had an average annual increase of approximately 3.3%. Pay 2021 saw the biggest percentage growth in net assessed value at approximately 4.6% from Pay 2020. Net assessed values were at their highest for the seven-year period in Pay 2021 at approximately \$374.7 billion.

**Figure 3**

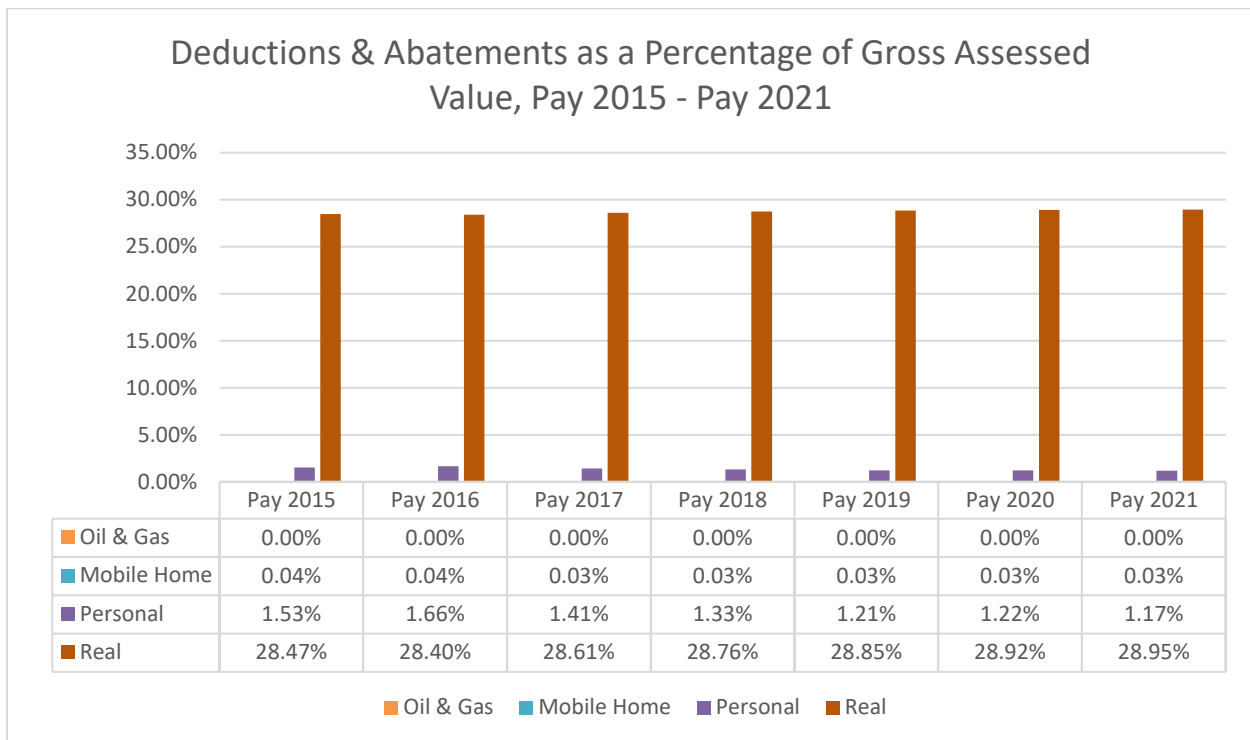


Net assessed value by county and type of property can be found in Tables 8 through 12.

## Real and Personal Property Deductions and Abatements

As shown by Figure 4, the percentage of real property deductions and abatements as a percentage of gross assessed value has been relatively stable around 28.7% during the seven-year period that this report examines. Likewise, the percentage of personal property deductions and abatements as a percentage of gross assessed value has remained relatively stable – hovering roughly around 1.3% - during the seven-year period. Due to the minimal gross assessed value of annually assessed mobile homes in comparison to both real property and personal property, the percentage of deductions and abatements for mobile homes has averaged at 0.03% of the overall gross assessed value statewide annually from Pay 2015 through Pay 2021.

**Figure 4**



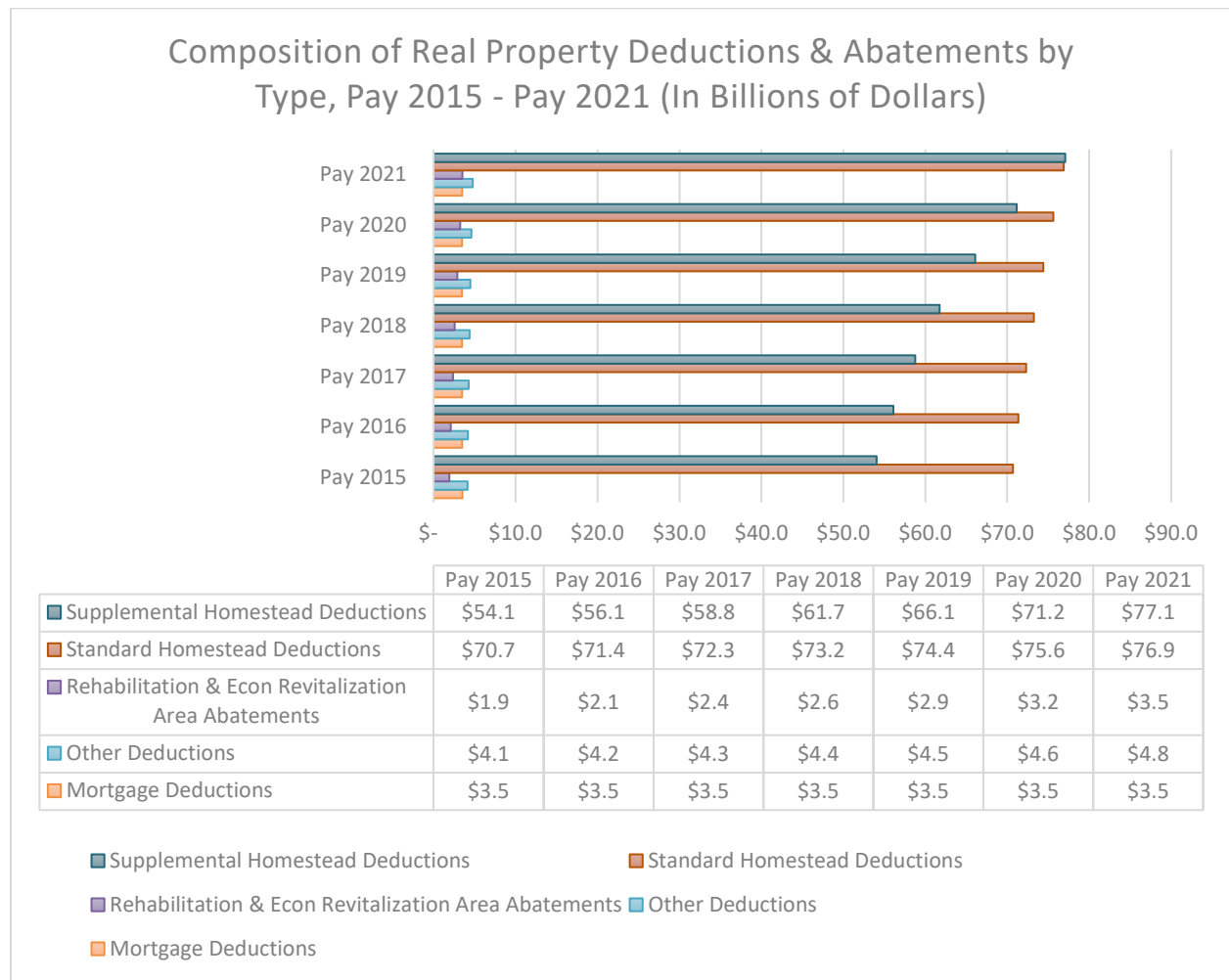
Deductions and abatements by county and type of property can be found in Tables 15, 18, 33, and 40.

Indiana Code allows for a variety of deductions and abatements for real property. The most common real property deductions and abatements during the seven-year period in terms of dollar amount are the following: 1) Standard homestead deduction, 2) Supplemental homestead deduction, 3) Mortgage deduction, and 4) Rehabilitation and economic revitalization area abatements. Other real property deductions include: over 65 deduction, blind and/or disabled deduction, fertilizer and pesticide storage deduction, energy systems deductions, veteran deductions, model residence deduction, residence in inventory deduction, and heritage barn deduction.

Figure 5 displays the changes in real property deductions and abatements over this seven-year period by deduction type. The “Other” category in Figure 5 includes the following real property deductions: over 65 deduction, blind and/or disabled deductions, fertilizer and pesticides storage deduction, energy systems deductions, veteran deductions, model residence deduction, residence in inventory deduction, and heritage barn deduction.

As shown by Figure 5, the standard homestead deduction has constituted the majority of all the real property deductions for most of the seven-year period. However, with the Pay 2021 cycle, the total amount of the supplemental homestead deduction surpassed the total amount of the standard homestead deduction. The outpacing of growth for the supplemental homestead deduction compared to the standard homestead deduction is attributed to both the growth in homestead gross assessed values and the statutory limit that is in place for the standard homestead deduction. Whereas the standard homestead deduction is capped at a maximum of \$45,000, the supplemental homestead deduction is based on the percentage of homestead assessed value remaining after the standard homestead deduction is applied.

**Figure 5**



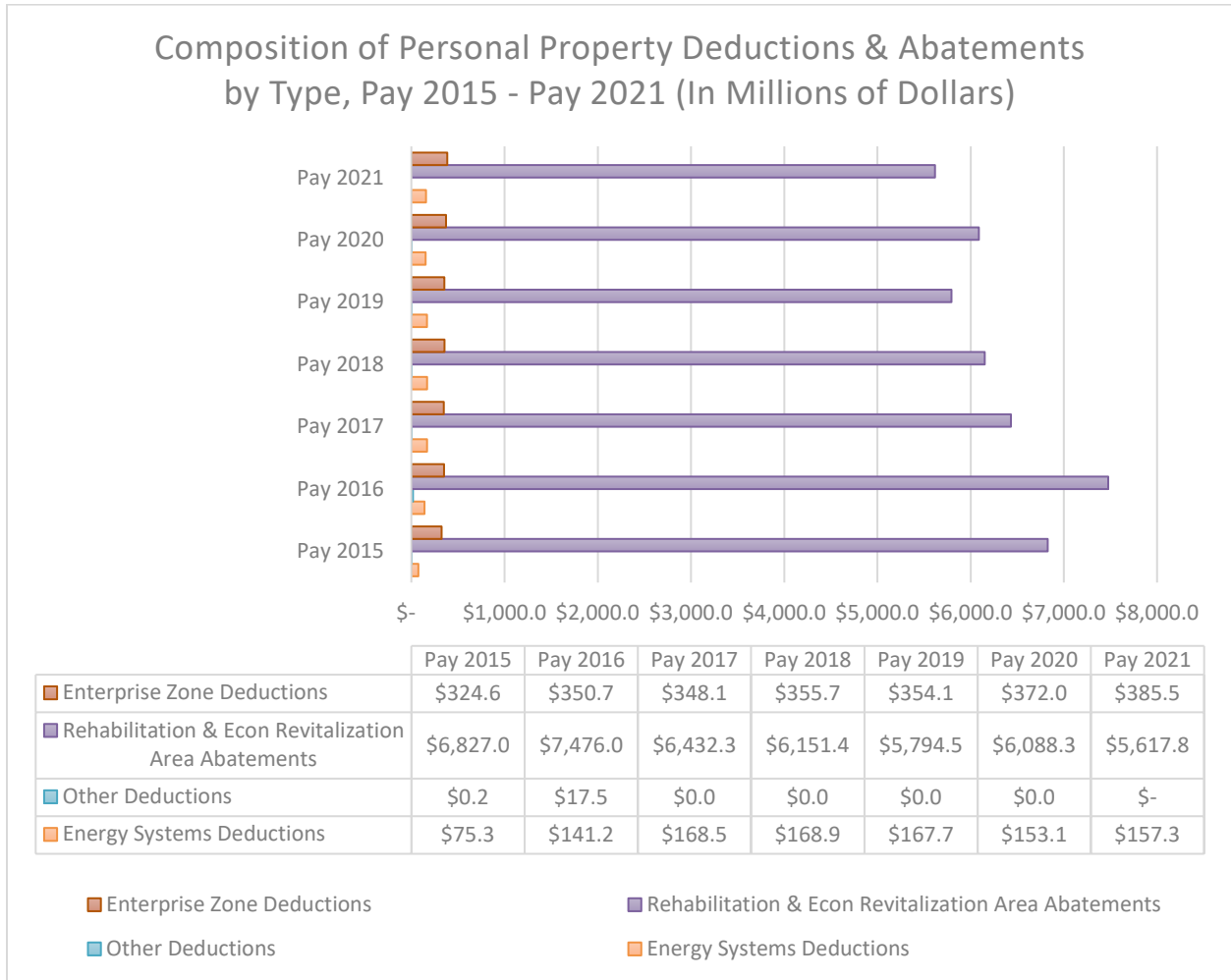
Real property deductions and abatements by county and type can be found in Tables 19 through 30.

The most common personal property deductions and abatements during the seven-year period in terms of dollar amount are the following: 1) economic revitalization area (ERA) abatements and 2) enterprise zone deductions. Other qualifying personal property deductions include the following: energy systems deductions, veterans deductions, and certified technology park deductions.

Figure 6 displays the changes in personal property deductions and abatements over this seven-year period by deduction type. The “Other” category in Figure 6 includes the following personal property deductions: energy systems deductions, veterans deductions, and certified technology park deductions.

In Pay 2021, as shown by Figure 6, ERA abatements are the largest category of personal property deductions with a total value of approximately \$5.6 billion, followed by enterprise zone investment deductions with a total value of approximately \$385.5 million. Changes in these two personal property deductions are responsible for most of the fluctuations in the overall personal property deduction amounts for this seven-year period. The Pay 2016 cycle was the last pay cycle when counties reported the certified technology park deduction

**Figure 6**

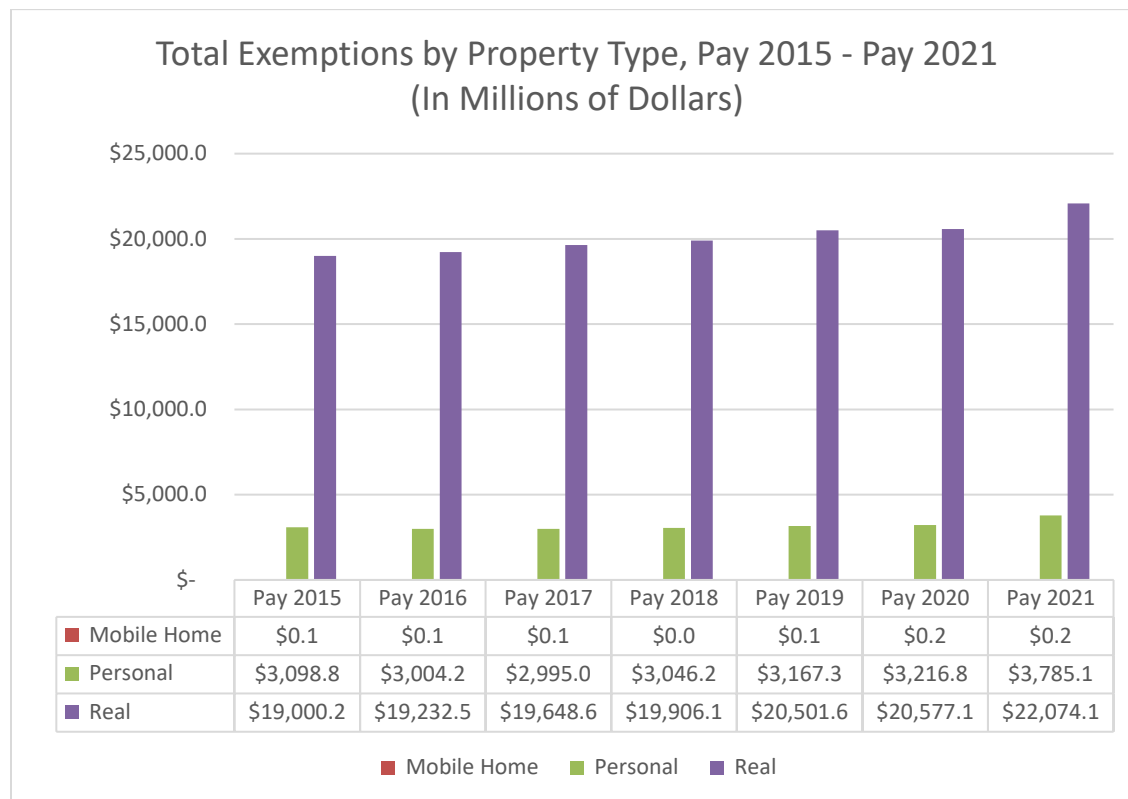


Personal property deductions and abatements by county and type can be found in Tables 34 through 37.

## Real and Personal Property Exemptions

By statute (IC 6-1.1-11-9), properties owned and used by government are not taxable if used for an exempt purpose. Likewise, some non-government owned properties may qualify for certain exemptions if they meet the applicable legal requirements. As shown in Figure 7, the total amount of exempt property – for both real and personal property together – has been relatively stable during most of the the seven-year period, averaging between \$22 and \$23 billion annually. However, for the Pay 2021 cycle, the combined total assessed value for real and personal property exemptions increased to \$25.7 billion.

**Figure 7**



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



# TABLES

## Table 3 to Table 7 Gross Assessed Value

Table 3 summarizes total gross assessed value – for all property types combined – by county over a seven-year period from Pay 2015 to Pay 2021. Real property gross assessed values by county can be found in Table 4, while similar data for personal property can be found in Table 5. Annually assessed mobile home and oil & gas property gross assessed values by county are summarized in Tables 6 and 7, respectively. These tables show the percentage increase/decrease from Pay 2020 to Pay 2021 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2020 to Pay 2021 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

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

<b>Total Gross Assessed Value - All Property Types - (in Millions)</b>				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	5,943.1		6,224.8	
<b>Median:</b>	2,709.6		2,768.6	
<b>Lowest:</b>	395.2	Ohio	409.3	Ohio
<b>Highest:</b>	73,261.0	Marion	77,980.9	Marion

<b>Total Gross Assessed Value - Real Property - (in Millions)</b>				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	5,241.3		5,493.4	
<b>Median:</b>	2,199.5		2,190.8	
<b>Lowest:</b>	374.3	Ohio	387.9	Ohio
<b>Highest:</b>	64,726.9	Marion	69,168.5	Marion

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

	<u>Pay 2020</u>	<u>Pay 2021</u>
<b>Average:</b>	<b>690.8</b>	<b>719.3</b>
<b>Median:</b>	<b>374.2</b>	<b>403.4</b>
<b>Lowest:</b>	<b>19.5 Ohio</b>	<b>20.2 Ohio</b>
<b>Highest:</b>	<b>8,433.8 Marion</b>	<b>8,700.1 Marion</b>

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

	<u>Pay 2020</u>	<u>Pay 2021</u>
<b>Average:</b>	<b>10.3</b>	<b>11.3</b>
<b>Median:</b>	<b>4.4</b>	<b>5.2</b>
<b>Lowest:</b>	<b>0.2 Warren</b>	<b>- Knox</b>
<b>Highest:</b>	<b>132.5 Elkhart</b>	<b>147.6 Elkhart</b>

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

	<u>Pay 2020</u>	<u>Pay 2021</u>
<b>Average:</b>	<b>0.7</b>	<b>0.9</b>
<b>Median:</b>	<b>-</b>	<b>-</b>
<b>Lowest:</b>	<b>- Multiple</b>	<b>- Multiple</b>
<b>Highest:</b>	<b>17.0 Gibson</b>	<b>22.1 Gibson</b>

Table 3: Total Gross Assessed Value (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1 Adams	2,278.7	2,326.4	2,362.7	2,416.0	2,454.3	2,514.3	2,548.0	1.3%
2 Allen	22,846.9	23,422.4	24,297.4	25,409.0	27,187.4	28,869.7	30,818.7	6.8%
3 Bartholomew	6,606.5	6,836.8	6,973.3	7,129.0	7,340.3	7,604.5	7,868.6	3.5%
4 Benton	1,462.3	1,491.6	1,567.2	1,618.4	1,510.3	1,585.5	1,571.6	-0.9%
5 Blackford	692.1	699.7	717.9	723.9	728.6	738.7	745.4	0.9%
6 Boone	7,081.2	7,670.2	8,015.7	8,493.3	8,988.6	9,814.9	10,606.8	8.1%
7 Brown	1,695.2	1,701.2	1,722.4	1,766.0	1,820.4	1,888.4	1,995.5	5.7%
8 Carroll	1,672.1	1,682.3	1,709.0	1,746.3	1,733.8	1,778.5	1,800.0	1.2%
9 Cass	2,005.9	2,027.3	2,062.6	2,084.4	2,073.0	2,091.8	2,101.9	0.5%
10 Clark	7,574.7	7,824.5	8,098.4	8,562.8	9,024.5	9,523.3	10,351.9	8.7%
11 Clay	1,444.5	1,476.1	1,477.7	1,477.0	1,449.4	1,450.8	1,442.8	-0.6%
12 Clinton	2,265.5	2,368.7	2,413.5	2,411.6	2,375.4	2,377.1	2,362.5	-0.6%
13 Crawford	477.4	477.7	476.2	481.1	491.2	508.0	515.1	1.4%
14 Daviess	1,936.9	1,994.0	2,085.7	2,127.6	2,148.7	2,183.4	2,204.5	1.0%
15 Dearborn	3,522.3	3,527.3	3,519.4	3,543.8	3,731.4	3,901.8	4,139.6	6.1%
16 Decatur	2,310.2	2,317.8	2,389.1	2,481.2	2,458.6	2,510.8	2,565.3	2.2%
17 DeKalb	3,310.5	3,406.3	3,543.5	3,644.9	3,749.3	4,021.7	4,126.2	2.6%
18 Delaware	6,280.6	6,363.7	6,392.5	6,435.4	6,559.9	6,612.9	6,753.0	2.1%
19 Dubois	3,373.8	3,426.3	3,490.6	3,558.5	3,663.0	3,763.1	3,888.2	3.3%
20 Elkhart	12,348.3	12,710.0	13,247.6	13,723.3	15,066.1	15,923.4	17,072.0	7.2%
21 Fayette	1,162.2	1,149.9	1,152.6	1,147.9	1,157.9	1,173.5	1,187.5	1.2%
22 Floyd	5,216.6	5,305.2	5,581.6	5,672.3	5,999.1	6,222.1	6,377.6	2.5%
23 Fountain	1,253.5	1,259.1	1,263.0	1,242.7	1,208.3	1,245.1	1,237.2	-0.6%
24 Franklin	1,591.0	1,609.5	1,627.9	1,638.9	1,691.5	1,729.7	1,753.9	1.4%
25 Fulton	1,508.5	1,501.0	1,502.9	1,480.4	1,454.7	1,508.0	1,536.4	1.9%
26 Gibson	3,280.2	3,357.3	3,359.4	3,395.2	3,408.2	3,451.8	3,691.1	6.9%
27 Grant	4,079.9	4,135.1	4,162.6	4,171.0	4,131.9	4,245.2	4,288.7	1.0%
28 Greene	1,649.5	1,669.1	1,656.0	1,662.2	1,643.3	1,676.2	1,694.3	1.1%
29 Hamilton	31,836.8	33,566.7	35,064.1	36,665.6	39,043.5	41,631.7	44,149.5	6.0%
30 Hancock	5,430.1	5,622.1	5,823.9	6,057.9	6,365.5	6,611.9	7,105.9	7.5%
31 Harrison	2,623.9	2,640.7	2,699.0	2,756.5	2,826.8	2,957.8	3,101.8	4.9%
32 Hendricks	13,013.8	13,986.8	14,504.4	15,019.0	16,356.1	17,282.7	18,515.2	7.1%
33 Henry	2,540.4	2,557.0	2,593.8	2,678.4	2,685.7	2,707.9	2,695.0	-0.5%
34 Howard	5,709.6	5,653.9	5,820.4	5,972.9	6,118.0	6,290.9	6,488.9	3.1%
35 Huntington	2,471.2	2,496.1	2,557.8	2,611.3	2,651.8	2,711.2	2,842.3	4.8%
36 Jackson	2,965.5	3,071.9	3,177.3	3,222.1	3,267.1	3,314.5	3,362.3	1.4%
37 Jasper	3,355.3	3,354.3	3,413.9	3,459.3	3,486.6	3,564.6	3,591.4	0.8%
38 Jay	1,346.4	1,368.2	1,393.4	1,428.9	1,474.8	1,502.1	1,502.5	0.0%
39 Jefferson	2,013.4	2,049.2	2,090.9	2,107.9	2,121.1	2,135.9	2,146.7	0.5%
40 Jennings	1,457.8	1,451.6	1,452.0	1,458.6	1,509.3	1,558.9	1,600.6	2.7%
41 Johnson	10,334.8	10,722.4	11,084.2	11,515.9	12,064.9	12,659.1	13,613.6	7.5%
42 Knox	3,404.3	3,396.7	3,464.3	3,411.6	3,372.9	3,340.7	3,365.5	0.7%
43 Kosciusko	7,551.1	7,712.9	7,956.4	8,120.5	8,370.6	8,716.8	8,991.2	3.1%
44 LaGrange	2,862.0	3,025.0	3,119.0	3,256.6	3,399.4	3,561.7	3,646.5	2.4%
45 Lake	37,627.3	38,753.2	38,374.4	38,889.6	39,748.0	41,170.9	43,137.7	4.8%
46 LaPorte	8,218.4	8,234.0	8,248.4	8,075.7	8,411.3	8,988.6	9,155.9	1.9%
47 Lawrence	2,521.0	2,539.9	2,582.9	2,612.3	2,718.0	2,795.1	2,912.3	4.2%
48 Madison	6,797.7	6,803.1	6,761.6	6,737.8	6,934.8	7,390.1	7,688.2	4.0%
49 Marion	61,957.2	63,062.1	64,577.5	66,994.3	69,959.3	73,261.0	77,980.9	6.4%
50 Marshall	3,840.3	3,827.6	3,868.0	3,904.7	3,991.6	4,109.7	4,243.9	3.3%
51 Martin	577.9	576.9	584.5	589.1	613.6	560.8	649.4	15.8%

Table 3: Total Gross Assessed Value (in Millions)

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	1,719.2	1,719.4	1,759.0	1,758.5	1,807.0	1,895.3	1,928.9	1.8%
53	Monroe	10,254.5	10,537.4	10,727.3	11,117.7	11,550.8	12,037.7	12,775.6	6.1%
54	Montgomery	3,193.3	3,236.3	3,278.5	3,300.2	3,350.6	3,456.9	3,483.2	0.8%
55	Morgan	4,866.6	4,957.0	5,048.5	5,199.3	5,364.4	6,194.8	6,562.9	5.9%
56	Newton	1,227.3	1,247.5	1,265.6	1,269.5	1,250.3	1,285.1	1,271.4	-1.1%
57	Noble	3,219.0	3,331.1	3,412.7	3,517.1	3,620.7	3,748.7	3,983.2	6.3%
58	Ohio	394.4	391.4	359.7	359.3	374.8	395.2	409.3	3.6%
59	Orange	1,256.8	1,274.7	1,285.5	1,289.8	1,344.8	1,355.7	1,386.3	2.3%
60	Owen	1,157.7	1,165.9	1,194.2	1,196.6	1,213.6	1,259.3	1,357.4	7.8%
61	Parke	1,128.3	1,135.2	1,144.9	1,140.9	1,126.1	1,140.2	1,143.5	0.3%
62	Perry	1,002.7	1,004.1	1,031.6	1,040.9	1,053.5	1,088.7	1,110.9	2.0%
63	Pike	1,036.2	981.6	1,016.3	1,000.3	991.8	896.1	895.3	-0.1%
64	Porter	14,780.6	15,125.8	15,678.7	16,118.7	16,414.3	16,903.6	17,865.6	5.7%
65	Posey	2,756.5	2,747.7	2,739.2	2,788.6	2,880.7	2,939.9	3,000.7	2.1%
66	Pulaski	1,177.7	1,180.6	1,199.2	1,196.0	1,204.6	1,234.8	1,199.6	-2.8%
67	Putnam	2,556.5	2,584.9	2,567.2	2,599.1	2,602.2	2,606.2	2,575.5	-1.2%
68	Randolph	1,652.9	2,036.7	1,937.5	1,878.6	1,836.3	1,832.4	1,799.5	-1.8%
69	Ripley	2,018.5	2,034.3	2,037.5	2,034.4	2,067.3	2,074.4	2,200.9	6.1%
70	Rush	1,397.2	1,415.6	1,403.2	1,397.9	1,369.9	1,385.3	1,369.6	-1.1%
71	St. Joseph	15,708.1	15,864.7	16,328.0	16,808.8	17,775.3	18,716.4	19,772.0	5.6%
72	Scott	1,210.6	1,264.5	1,272.9	1,291.9	1,287.5	1,345.6	1,378.1	2.4%
73	Shelby	3,477.6	3,516.5	3,463.0	3,540.8	3,621.9	3,783.6	3,922.8	3.7%
74	Spencer	2,346.6	2,288.4	2,331.7	2,179.0	2,223.3	2,286.8	2,280.6	-0.3%
75	Starke	1,457.8	1,450.9	1,445.2	1,454.0	1,468.8	1,504.3	1,549.5	3.0%
76	Steuben	3,903.6	3,932.8	3,963.0	4,009.2	4,166.9	4,419.0	4,663.0	5.5%
77	Sullivan	1,335.4	1,382.9	1,394.4	1,366.4	1,366.8	1,363.9	1,343.0	-1.5%
78	Switzerland	636.7	638.8	633.4	628.9	626.2	628.6	620.4	-1.3%
79	Tippecanoe	11,762.4	12,154.9	12,614.4	13,037.0	13,502.7	14,112.5	14,950.2	5.9%
80	Tipton	1,513.4	1,547.7	1,503.0	1,496.5	1,481.7	1,517.0	1,532.5	1.0%
81	Union	495.4	484.9	505.7	507.6	500.4	511.7	509.7	-0.4%
82	Vanderburgh	11,569.7	11,615.6	11,910.4	12,124.3	12,373.8	12,461.9	12,754.2	2.3%
83	Vermillion	1,153.7	1,166.6	1,173.4	1,163.2	1,154.0	1,151.9	1,188.8	3.2%
84	Vigo	6,010.8	6,124.6	6,200.5	6,282.7	6,709.3	6,665.0	6,738.7	1.1%
85	Wabash	2,140.8	2,132.6	2,156.6	2,161.5	2,157.5	2,192.3	2,252.5	2.7%
86	Warren	872.6	881.2	887.9	867.9	845.0	854.7	821.7	-3.9%
87	Warrick	4,895.6	4,936.1	4,935.4	5,009.8	5,241.8	5,549.5	5,754.3	3.7%
88	Washington	1,573.9	1,600.8	1,582.3	1,633.7	1,585.4	1,638.0	1,630.7	-0.4%
89	Wayne	4,088.4	4,070.6	4,132.4	4,173.5	4,239.1	4,260.8	4,318.2	1.3%
90	Wells	2,172.1	2,213.0	2,280.9	2,342.8	2,351.6	2,458.3	2,621.0	6.6%
91	White	2,713.9	2,948.4	2,961.2	2,776.9	2,859.6	2,887.0	2,899.8	0.4%
92	Whitley	2,659.0	2,694.5	2,762.0	2,799.5	2,876.4	2,990.0	3,131.2	4.7%
<b>Totals</b>		<b>471,877.3</b>	<b>483,227.2</b>	<b>493,604.7</b>	<b>505,650.2</b>	<b>524,578.8</b>	<b>546,767.7</b>	<b>572,683.5</b>	<b>4.7%</b>
						Median			2.3%
						Maximum:	Martin		15.8%
						Minimum:	Warren		-3.9%

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

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	2,051.0	2,080.2	2,102.6	2,135.2	2,148.2	2,190.1	2,210.4	0.9%
2 Allen	20,494.5	21,028.2	21,775.3	22,782.8	24,304.3	25,767.3	27,533.3	6.9%
3 Bartholomew	5,684.5	5,862.5	5,958.3	6,073.0	6,202.0	6,393.2	6,635.4	3.8%
4 Benton	897.3	919.5	892.9	880.2	837.0	852.9	830.9	-2.6%
5 Blackford	597.7	597.7	606.2	605.7	599.6	605.3	604.5	-0.1%
6 Boone	6,698.7	7,259.6	7,576.3	7,974.1	8,462.2	9,184.8	9,910.5	7.9%
7 Brown	1,657.6	1,663.2	1,685.6	1,728.8	1,780.6	1,847.7	1,954.8	5.8%
8 Carroll	1,519.2	1,530.9	1,553.6	1,587.1	1,564.3	1,581.8	1,572.3	-0.6%
9 Cass	1,761.6	1,773.4	1,793.4	1,819.1	1,802.3	1,813.4	1,812.0	-0.1%
10 Clark	7,017.3	7,135.7	7,351.7	7,783.8	8,214.9	8,726.8	9,496.2	8.8%
11 Clay	1,308.8	1,335.9	1,336.0	1,331.4	1,300.8	1,297.6	1,284.8	-1.0%
12 Clinton	1,945.5	2,017.6	2,050.3	2,050.5	2,012.3	2,003.7	1,963.2	-2.0%
13 Crawford	420.5	420.0	418.4	424.3	440.5	450.6	453.5	0.7%
14 Daviess	1,679.4	1,729.5	1,815.0	1,854.4	1,873.7	1,901.1	1,918.6	0.9%
15 Dearborn	3,156.9	3,159.6	3,200.4	3,201.9	3,391.7	3,503.2	3,723.5	6.3%
16 Decatur	1,932.0	1,946.4	1,999.4	2,051.8	2,040.6	2,091.8	2,134.0	2.0%
17 DeKalb	2,643.6	2,699.6	2,799.4	2,873.2	2,944.3	3,192.3	3,268.2	2.4%
18 Delaware	5,738.5	5,811.6	5,834.6	5,843.7	5,948.6	5,993.5	6,104.8	1.9%
19 Dubois	2,995.4	3,033.3	3,082.9	3,131.0	3,220.6	3,306.1	3,418.4	3.4%
20 Elkhart	11,016.0	11,338.3	11,800.1	12,199.2	13,450.2	14,237.1	15,290.8	7.4%
21 Fayette	1,049.1	1,035.5	1,041.0	1,035.7	1,036.7	1,057.3	1,072.7	1.5%
22 Floyd	4,881.0	4,964.1	5,235.2	5,329.2	5,628.7	5,865.6	6,014.9	2.5%
23 Fountain	1,131.1	1,132.9	1,130.9	1,112.9	1,080.8	1,103.3	1,091.2	-1.1%
24 Franklin	1,484.9	1,504.9	1,520.9	1,534.1	1,581.3	1,612.8	1,637.6	1.5%
25 Fulton	1,351.3	1,346.7	1,347.5	1,325.6	1,299.6	1,345.2	1,366.6	1.6%
26 Gibson	2,197.8	2,247.1	2,243.4	2,264.0	2,270.6	2,319.6	2,329.1	0.4%
27 Grant	3,552.0	3,570.1	3,577.5	3,587.1	3,542.8	3,618.2	3,647.6	0.8%
28 Greene	1,482.4	1,491.4	1,479.3	1,481.7	1,461.7	1,489.5	1,504.6	1.0%
29 Hamilton	30,336.3	31,976.9	33,426.2	34,971.1	37,259.1	39,802.2	42,265.6	6.2%
30 Hancock	5,023.1	5,209.1	5,405.8	5,634.5	5,910.5	6,112.2	6,583.2	7.7%
31 Harrison	2,428.6	2,451.4	2,508.4	2,557.9	2,626.3	2,746.9	2,871.4	4.5%
32 Hendricks	12,144.3	13,092.3	13,547.3	14,026.6	15,247.4	16,077.9	17,192.0	6.9%
33 Henry	2,320.6	2,324.0	2,346.9	2,402.3	2,393.5	2,414.6	2,415.0	0.0%
34 Howard	4,318.9	4,294.9	4,509.1	4,572.0	4,691.5	4,906.9	5,077.9	3.5%
35 Huntington	2,218.0	2,221.3	2,279.8	2,289.4	2,304.4	2,336.4	2,432.7	4.1%
36 Jackson	2,422.3	2,489.2	2,557.5	2,599.7	2,646.8	2,671.0	2,670.6	0.0%
37 Jasper	2,659.7	2,691.1	2,755.1	2,865.4	2,881.7	2,860.9	2,880.4	0.7%
38 Jay	1,116.8	1,129.9	1,138.0	1,158.3	1,152.3	1,169.7	1,163.4	-0.5%
39 Jefferson	1,703.0	1,718.9	1,760.0	1,769.3	1,764.1	1,780.8	1,779.9	-0.1%
40 Jennings	1,298.1	1,287.2	1,283.2	1,288.9	1,316.8	1,350.8	1,366.0	1.1%
41 Johnson	9,657.6	10,024.0	10,341.9	10,699.4	11,230.9	11,798.5	12,697.2	7.6%
42 Knox	2,178.0	2,179.1	2,213.2	2,221.9	2,197.4	2,188.6	2,162.0	-1.2%
43 Kosciusko	6,737.0	6,885.8	7,103.5	7,257.9	7,490.1	7,784.3	8,011.4	2.9%
44 LaGrange	2,661.7	2,816.1	2,894.3	3,011.9	3,141.2	3,295.3	3,372.8	2.3%
45 Lake	31,810.9	32,094.8	32,350.5	33,271.6	34,336.4	35,898.5	37,864.3	5.5%
46 LaPorte	7,396.7	7,400.5	7,355.0	7,194.0	7,504.2	8,027.9	8,182.6	1.9%
47 Lawrence	2,214.5	2,246.8	2,265.2	2,277.3	2,355.2	2,411.4	2,512.1	4.2%
48 Madison	5,918.7	5,971.0	5,920.0	5,870.1	6,011.6	6,395.1	6,612.4	3.4%
49 Marion	54,439.8	55,299.7	56,461.8	58,670.7	61,450.0	64,726.9	69,168.5	6.9%
50 Marshall	3,463.0	3,445.1	3,468.9	3,497.1	3,568.5	3,671.5	3,769.6	2.7%
51 Martin	505.2	505.2	516.7	520.6	535.7	482.5	557.3	15.5%

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

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	1,576.4	1,566.3	1,583.3	1,563.7	1,604.1	1,678.7	1,700.4	1.3%
53	Monroe	9,531.2	9,796.4	9,977.1	10,361.3	10,788.9	11,257.0	11,975.8	6.4%
54	Montgomery	2,604.9	2,618.1	2,635.4	2,657.0	2,691.0	2,798.2	2,807.9	0.3%
55	Morgan	4,553.5	4,614.7	4,665.8	4,796.0	4,953.6	5,261.0	5,617.6	6.8%
56	Newton	1,095.6	1,110.1	1,123.7	1,123.2	1,101.1	1,130.5	1,113.4	-1.5%
57	Noble	2,792.1	2,888.0	2,960.7	3,029.6	3,113.2	3,224.9	3,418.6	6.0%
58	Ohio	376.0	372.9	342.2	340.7	355.2	374.3	387.9	3.6%
59	Orange	1,128.7	1,140.3	1,141.2	1,139.7	1,192.2	1,200.9	1,227.9	2.2%
60	Owen	1,074.7	1,083.8	1,099.6	1,106.2	1,122.0	1,163.8	1,260.2	8.3%
61	Parke	1,031.5	1,036.2	1,044.2	1,035.4	1,015.2	1,025.5	1,021.7	-0.4%
62	Perry	854.3	848.4	862.3	858.7	866.8	888.6	901.0	1.4%
63	Pike	697.0	708.5	715.2	713.0	705.7	709.2	706.2	-0.4%
64	Porter	13,287.9	13,626.0	14,090.3	14,485.8	14,703.8	15,234.3	16,143.8	6.0%
65	Posey	1,833.3	1,810.5	1,835.8	1,829.1	1,822.8	1,854.4	1,874.1	1.1%
66	Pulaski	1,040.8	1,038.6	1,058.9	1,051.5	1,039.0	1,052.3	1,020.4	-3.0%
67	Putnam	2,219.5	2,223.9	2,194.3	2,214.8	2,205.3	2,208.9	2,171.1	-1.7%
68	Randolph	1,445.5	1,455.5	1,469.9	1,471.4	1,449.6	1,453.0	1,422.5	-2.1%
69	Ripley	1,837.2	1,850.8	1,855.6	1,848.6	1,869.9	1,881.4	2,014.1	7.1%
70	Rush	1,271.8	1,277.6	1,260.9	1,256.0	1,225.6	1,239.5	1,219.9	-1.6%
71	St. Joseph	14,019.0	14,173.7	14,608.5	15,030.1	15,982.8	16,656.9	17,536.1	5.3%
72	Scott	1,061.2	1,087.8	1,086.2	1,099.5	1,102.9	1,143.8	1,179.4	3.1%
73	Shelby	2,939.7	2,961.3	2,920.4	2,967.0	3,015.8	3,167.0	3,259.6	2.9%
74	Spencer	1,505.2	1,477.5	1,496.6	1,468.7	1,479.4	1,492.3	1,479.1	-0.9%
75	Starke	1,358.7	1,348.9	1,340.6	1,352.0	1,359.5	1,392.3	1,434.6	3.0%
76	Steuben	3,627.3	3,634.3	3,658.9	3,708.5	3,869.9	4,109.2	4,338.4	5.6%
77	Sullivan	981.2	1,001.2	997.4	977.0	950.9	947.5	920.0	-2.9%
78	Switzerland	585.5	587.4	581.1	579.5	576.5	573.2	553.1	-3.5%
79	Tippecanoe	10,155.9	10,398.9	10,818.0	11,138.2	11,550.6	12,147.3	12,912.1	6.3%
80	Tipton	1,209.8	1,221.9	1,210.3	1,208.7	1,200.9	1,219.6	1,214.6	-0.4%
81	Union	451.6	456.1	457.1	459.9	450.9	457.9	453.8	-0.9%
82	Vanderburgh	10,216.2	10,249.8	10,508.9	10,724.9	10,925.6	11,002.5	11,264.5	2.4%
83	Vermillion	809.9	812.3	809.8	805.6	789.3	796.8	818.8	2.8%
84	Vigo	4,913.9	5,045.2	5,174.4	5,264.6	5,718.7	5,681.6	5,770.9	1.6%
85	Wabash	1,882.8	1,876.3	1,892.1	1,882.6	1,873.0	1,905.3	1,952.1	2.5%
86	Warren	787.2	791.3	797.8	780.2	756.7	767.9	735.4	-4.2%
87	Warrick	4,167.8	4,221.1	4,246.6	4,389.5	4,586.4	4,871.2	5,053.5	3.7%
88	Washington	1,451.4	1,475.4	1,443.7	1,486.1	1,434.0	1,478.6	1,473.7	-0.3%
89	Wayne	3,615.7	3,587.8	3,615.1	3,618.1	3,641.4	3,650.3	3,650.7	0.0%
90	Wells	1,870.9	1,900.7	1,956.4	2,007.5	2,024.8	2,107.8	2,160.1	2.5%
91	White	2,171.3	2,189.6	2,179.8	2,196.1	2,179.0	2,231.9	2,218.4	-0.6%
92	Whitley	2,228.6	2,256.5	2,310.9	2,341.7	2,401.4	2,502.5	2,616.8	4.6%
<b>Totals</b>		<b>415,581.7</b>	<b>424,211.5</b>	<b>433,643.5</b>	<b>444,997.2</b>	<b>462,151.2</b>	<b>482,202.0</b>	<b>505,393.1</b>	<b>4.8%</b>
						Median			2.0%
						Maximum:	Martin		15.5%
						Minimum:	Warren		-4.2%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	226.6	245.2	259.2	279.9	305.4	323.5	336.9	4.1%
2	Allen	2,319.6	2,363.8	2,491.2	2,594.9	2,850.6	3,068.2	3,244.2	5.7%
3	Bartholomew	913.2	965.9	1,007.1	1,048.2	1,130.1	1,197.0	1,217.2	1.7%
4	Benton	564.8	571.8	674.1	738.0	673.1	732.4	740.4	1.1%
5	Blackford	93.9	101.6	111.2	117.8	128.4	132.3	139.5	5.4%
6	Boone	376.3	404.3	433.3	512.5	520.0	623.6	689.4	10.5%
7	Brown	37.2	37.6	36.4	36.8	39.5	40.3	40.5	0.3%
8	Carroll	150.5	149.0	153.2	157.1	167.4	194.6	225.7	16.0%
9	Cass	241.1	250.9	266.3	262.6	268.3	275.7	286.8	4.0%
10	Clark	542.9	674.4	731.8	763.7	791.8	777.9	836.7	7.6%
11	Clay	130.5	136.5	138.9	141.6	145.3	150.3	155.0	3.1%
12	Clinton	318.4	349.5	361.6	359.5	361.8	371.5	397.4	7.0%
13	Crawford	55.5	56.4	56.5	55.5	49.4	56.1	60.2	7.3%
14	Daviess	243.3	256.2	263.5	263.0	264.9	274.4	278.1	1.4%
15	Dearborn	362.8	365.1	316.5	339.6	337.5	395.9	413.3	4.4%
16	Decatur	376.2	369.3	387.7	427.6	416.5	417.4	429.9	3.0%
17	DeKalb	656.9	697.1	734.3	761.4	794.9	816.9	844.8	3.4%
18	Delaware	531.1	540.9	546.0	579.3	598.3	605.8	632.5	4.4%
19	Dubois	375.1	389.9	404.7	424.3	439.0	453.8	466.4	2.8%
20	Elkhart	1,267.4	1,299.4	1,359.7	1,423.5	1,500.5	1,553.8	1,633.7	5.1%
21	Fayette	111.0	112.5	109.6	110.3	119.5	114.5	110.8	-3.3%
22	Floyd	331.5	337.2	342.6	339.5	366.9	353.1	359.2	1.7%
23	Fountain	118.0	121.8	127.9	125.8	123.7	137.4	141.1	2.6%
24	Franklin	104.3	102.8	105.5	103.4	108.9	115.3	114.8	-0.5%
25	Fulton	154.2	151.3	152.4	151.6	151.5	158.5	164.3	3.6%
26	Gibson	989.9	1,054.6	1,088.8	1,099.3	1,104.8	1,110.7	1,335.3	20.2%
27	Grant	520.4	557.9	577.7	576.7	581.9	618.0	630.8	2.1%
28	Greene	150.0	162.8	162.4	165.6	166.9	172.8	173.5	0.4%
29	Hamilton	1,483.8	1,573.5	1,621.6	1,678.4	1,768.5	1,813.1	1,867.1	3.0%
30	Hancock	405.0	411.0	416.3	421.6	453.4	497.8	520.3	4.5%
31	Harrison	185.9	181.5	183.5	188.8	193.3	203.3	222.4	9.4%
32	Hendricks	865.2	889.7	952.0	987.2	1,103.1	1,195.5	1,313.1	9.8%
33	Henry	218.3	231.7	245.6	274.9	291.1	292.3	278.8	-4.6%
34	Howard	1,383.1	1,351.6	1,303.7	1,393.1	1,418.9	1,375.7	1,394.9	1.4%
35	Huntington	248.9	270.5	273.7	317.8	343.5	370.9	405.5	9.3%
36	Jackson	534.0	573.4	610.5	613.4	611.9	634.7	682.7	7.6%
37	Jasper	692.7	660.2	656.0	591.1	601.8	699.8	707.0	1.0%
38	Jay	227.6	236.3	253.4	268.3	320.2	329.7	336.2	1.9%
39	Jefferson	303.5	323.5	324.0	331.5	349.7	346.9	358.6	3.4%
40	Jennings	155.2	158.5	164.8	165.6	188.3	204.1	230.4	12.9%
41	Johnson	661.9	682.2	724.5	795.1	813.1	826.0	881.1	6.7%
42	Knox	1,207.3	1,207.5	1,241.5	1,175.1	1,164.0	1,144.2	1,197.8	4.7%
43	Kosciusko	787.2	799.8	826.6	836.9	855.6	891.8	937.8	5.2%
44	LaGrange	194.6	203.4	218.7	238.2	251.6	259.8	266.4	2.5%
45	Lake	5,798.2	6,639.9	6,003.4	5,593.7	5,384.9	5,245.0	5,244.1	0.0%
46	LaPorte	800.8	812.7	873.1	861.4	887.5	940.5	952.7	1.3%
47	Lawrence	288.4	275.6	300.8	318.5	347.1	368.1	384.5	4.5%
48	Madison	859.0	813.5	823.9	850.3	905.0	972.2	1,045.7	7.6%
49	Marion	7,459.5	7,709.3	8,060.0	8,265.9	8,453.5	8,433.8	8,700.1	3.2%
50	Marshall	367.2	372.6	389.1	397.7	413.2	428.4	458.1	6.9%
51	Martin	69.5	68.4	64.4	65.0	74.6	75.8	88.4	16.6%



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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	134.1	144.6	166.9	185.7	193.0	202.5	211.1	4.3%
53	Monroe	704.5	721.5	731.3	738.0	744.0	755.2	771.2	2.1%
54	Montgomery	584.0	613.3	638.1	638.2	654.8	653.7	670.2	2.5%
55	Morgan	301.1	329.8	370.2	391.5	399.6	921.4	930.7	1.0%
56	Newton	129.7	135.4	139.9	144.2	147.1	152.0	155.4	2.2%
57	Noble	415.9	431.5	439.6	475.5	496.2	512.4	552.6	7.8%
58	Ohio	17.7	17.5	16.4	17.6	18.4	19.5	20.2	3.4%
59	Orange	119.5	126.0	136.1	142.3	145.0	147.1	150.8	2.5%
60	Owen	79.9	79.1	91.6	87.6	88.8	92.5	94.1	1.8%
61	Parke	90.5	92.9	94.7	99.5	105.0	108.7	115.9	6.6%
62	Perry	146.7	154.2	167.8	180.9	185.5	198.9	208.7	4.9%
63	Pike	313.9	264.0	294.3	279.2	277.3	180.0	180.8	0.5%
64	Porter	1,463.5	1,470.9	1,559.6	1,604.0	1,681.2	1,640.4	1,692.6	3.2%
65	Posey	887.2	919.5	890.4	942.2	1,036.8	1,069.0	1,104.7	3.3%
66	Pulaski	135.8	140.9	139.3	143.6	164.7	181.7	178.4	-1.8%
67	Putnam	333.8	357.7	369.5	381.0	393.7	394.3	401.3	1.8%
68	Randolph	204.8	578.8	465.0	404.5	384.1	376.9	374.7	-0.6%
69	Ripley	177.3	179.4	177.9	181.8	193.3	188.9	182.5	-3.4%
70	Rush	123.6	136.3	140.7	140.4	143.0	144.5	148.4	2.7%
71	St. Joseph	1,679.6	1,681.5	1,708.9	1,768.6	1,781.3	2,037.5	2,213.2	8.6%
72	Scott	143.3	170.7	179.7	186.1	178.6	195.7	192.8	-1.5%
73	Shelby	532.8	550.5	537.8	569.2	601.9	612.4	657.9	7.4%
74	Spencer	833.9	806.9	831.1	706.9	739.6	791.5	798.5	0.9%
75	Starke	94.0	97.2	100.2	97.8	105.1	106.8	109.7	2.7%
76	Steuben	263.5	285.0	291.6	288.5	285.0	292.0	306.7	5.0%
77	Sullivan	341.5	375.1	390.9	381.9	408.7	410.5	417.0	1.6%
78	Switzerland	50.0	50.2	51.1	48.1	48.5	54.2	66.3	22.2%
79	Tippecanoe	1,585.6	1,735.5	1,776.2	1,878.2	1,929.8	1,942.7	2,014.1	3.7%
80	Tipton	301.1	323.5	290.3	285.6	278.8	295.6	315.7	6.8%
81	Union	43.4	28.5	48.3	47.4	49.1	53.5	55.7	4.0%
82	Vanderburgh	1,330.8	1,346.4	1,382.6	1,378.4	1,428.1	1,438.9	1,467.9	2.0%
83	Vermillion	340.8	351.5	360.8	355.0	362.3	352.7	367.5	4.2%
84	Vigo	1,071.9	1,067.7	1,016.7	1,008.1	978.4	973.2	955.1	-1.9%
85	Wabash	252.0	250.4	258.8	273.2	279.1	281.6	295.0	4.7%
86	Warren	85.1	89.7	89.8	87.5	88.1	86.6	86.1	-0.7%
87	Warrick	719.9	707.4	681.0	612.3	648.0	669.2	691.0	3.3%
88	Washington	118.3	121.6	134.6	143.6	147.5	155.4	152.7	-1.7%
89	Wayne	464.0	474.7	509.2	547.4	589.9	602.8	659.6	9.4%
90	Wells	294.9	306.2	318.3	327.2	318.3	342.9	452.7	32.0%
91	White	533.7	749.5	773.7	571.1	671.9	646.4	671.7	3.9%
92	Whitley	424.0	431.8	445.2	451.9	469.1	481.7	508.9	5.6%
<b>Totals</b>	<b>55,326.8</b>	<b>58,166.8</b>	<b>59,137.4</b>	<b>59,780.4</b>	<b>61,539.2</b>	<b>63,555.2</b>	<b>66,171.7</b>	<b>4.1%</b>	
					Median			3.4%	
					Maximum:	Wells		32.0%	
					Minimum:	Henry		-4.6%	

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	1.1	1.0	0.9	0.9	0.8	0.7	-0.4%	
2	Allen	32.8	30.4	30.9	31.2	32.6	34.2	20.4%	
3	Bartholomew	8.8	8.4	7.9	7.7	8.3	14.3	12.1%	
4	Benton	0.2	0.2	0.2	0.2	0.2	0.2	5.4%	
5	Blackford	0.5	0.4	0.4	0.4	0.6	1.1	25.1%	
6	Boone	6.2	6.3	6.1	6.6	6.5	6.4	7.5%	
7	Brown	0.4	0.4	0.4	0.4	0.3	0.3	-6.7%	
8	Carroll	2.3	2.3	2.2	2.0	2.1	2.0	-0.7%	
9	Cass	3.1	2.9	2.9	2.7	2.4	2.6	20.3%	
10	Clark	14.5	14.4	15.0	15.3	17.8	18.6	2.4%	
11	Clay	3.0	2.8	2.7	2.6	2.5	2.4	-2.8%	
12	Clinton	1.7	1.6	1.6	1.6	1.3	1.9	-2.7%	
13	Crawford	1.4	1.3	1.3	1.3	1.2	1.3	7.3%	
14	Daviess	2.9	2.8	2.6	2.8	2.6	2.5	2.3%	
15	Dearborn	2.6	2.5	2.4	2.3	2.3	2.7	3.6%	
16	Decatur	2.0	2.1	2.0	1.9	1.5	1.5	-3.9%	
17	DeKalb	10.0	9.6	9.8	10.3	10.2	12.6	5.4%	
18	Delaware	10.6	11.0	11.8	12.3	12.9	13.5	14.6%	
19	Dubois	2.9	2.9	2.9	3.0	3.2	3.0	4.4%	
20	Elkhart	64.9	72.3	87.8	100.6	115.4	132.5	147.6	11.4%
21	Fayette	2.1	2.0	2.0	1.9	1.8	1.7	4.0	133.8%
22	Floyd	4.0	4.0	3.8	3.6	3.5	3.4	3.5	1.9%
23	Fountain	4.4	4.3	4.2	3.9	3.8	4.4	4.9	11.7%
24	Franklin	1.7	1.7	1.6	1.4	1.3	1.6	1.5	-5.5%
25	Fulton	3.0	2.9	3.0	3.3	3.6	4.4	5.6	27.2%
26	Gibson	5.1	4.9	4.7	4.7	4.5	4.5	4.6	1.5%
27	Grant	7.5	7.0	7.4	7.2	7.1	9.0	10.4	15.5%
28	Greene	12.8	12.4	12.2	12.2	12.0	13.3	13.6	2.7%
29	Hamilton	16.6	16.3	16.3	16.1	16.0	16.4	16.9	3.1%
30	Hancock	2.0	1.9	1.9	1.7	1.6	1.9	2.4	24.0%
31	Harrison	6.2	6.0	5.9	5.9	5.9	5.9	6.2	4.4%
32	Hendricks	4.3	4.8	5.1	5.2	5.6	9.3	10.1	7.8%
33	Henry	1.5	1.3	1.2	1.2	1.1	1.1	1.2	14.3%
34	Howard	7.6	7.4	7.6	7.9	7.6	8.2	16.0	94.6%
35	Huntington	4.3	4.3	4.2	4.1	4.0	3.9	4.0	4.5%
36	Jackson	9.1	9.2	9.3	8.9	8.4	8.7	9.0	3.1%
37	Jasper	2.9	2.9	2.8	2.9	3.2	3.8	4.0	5.2%
38	Jay	2.0	2.0	2.1	2.3	2.3	2.7	2.8	6.6%
39	Jefferson	6.9	6.8	6.9	7.1	7.3	8.2	8.3	0.7%
40	Jennings	4.6	5.9	4.1	4.0	4.2	4.1	4.1	1.6%
41	Johnson	15.3	16.2	17.7	21.3	21.0	34.7	35.3	1.8%
42	Knox	3.1	2.8	2.9	2.7	2.7	2.7	-	-100.0%
43	Kosciusko	26.9	27.3	26.3	25.7	24.8	40.7	42.0	3.2%
44	LaGrange	5.7	5.5	6.0	6.5	6.6	6.6	7.3	11.7%
45	Lake	18.2	18.5	20.6	24.3	26.7	27.5	29.3	6.7%
46	LaPorte	20.9	20.8	20.3	20.3	19.6	20.2	20.5	1.5%
47	Lawrence	18.2	17.5	17.0	16.5	15.7	15.6	15.7	0.7%
48	Madison	20.1	18.5	17.7	17.4	18.2	22.9	30.1	31.5%
49	Marion	57.9	53.1	55.8	57.7	55.8	100.3	112.2	11.9%
50	Marshall	10.0	9.8	10.0	9.9	10.0	9.7	16.1	65.4%
51	Martin	3.2	3.3	3.4	3.5	3.4	2.5	3.7	47.2%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	8.7	8.5	8.8	9.0	9.9	14.1	17.5	23.6%
53	Monroe	18.7	19.5	18.9	18.4	17.8	25.5	28.6	12.3%
54	Montgomery	4.4	4.9	4.9	5.0	4.9	5.0	5.1	1.9%
55	Morgan	12.1	12.5	12.5	11.8	11.3	12.4	14.5	17.2%
56	Newton	2.0	2.0	2.1	2.1	2.1	2.6	2.6	1.9%
57	Noble	11.1	11.6	12.4	12.0	11.4	11.4	12.0	5.5%
58	Ohio	0.8	0.9	1.1	1.1	1.2	1.4	1.3	-6.3%
59	Orange	8.6	8.4	8.2	7.9	7.6	7.7	7.7	0.4%
60	Owen	3.0	3.0	3.0	2.9	2.9	3.0	3.1	4.4%
61	Parke	6.2	6.2	6.1	6.0	5.9	6.0	5.9	-0.2%
62	Perry	1.7	1.6	1.4	1.3	1.3	1.2	1.2	-2.6%
63	Pike	4.6	3.5	3.3	3.0	2.7	2.8	2.9	4.1%
64	Porter	29.3	29.0	28.8	28.9	29.3	28.8	29.1	1.1%
65	Posey	1.7	1.5	1.4	1.4	1.4	1.4	1.7	17.7%
66	Pulaski	1.1	1.1	1.0	1.0	0.9	0.8	0.8	-6.1%
67	Putnam	3.2	3.4	3.4	3.3	3.1	3.0	3.0	0.4%
68	Randolph	2.5	2.4	2.7	2.7	2.6	2.5	2.3	-4.9%
69	Ripley	4.1	4.1	4.1	4.1	4.1	4.1	4.3	4.6%
70	Rush	1.9	1.7	1.6	1.6	1.3	1.2	1.2	-1.3%
71	St. Joseph	9.5	9.4	10.6	10.1	11.2	22.0	22.7	3.1%
72	Scott	6.1	6.0	7.0	6.3	6.0	6.0	5.9	-1.7%
73	Shelby	5.1	4.8	4.8	4.6	4.3	4.3	5.3	24.1%
74	Spencer	1.0	0.8	0.7	0.8	0.8	1.1	1.1	1.9%
75	Starke	5.1	4.8	4.4	4.2	4.2	5.2	5.2	1.6%
76	Steuben	12.7	13.5	12.5	12.3	12.0	17.8	17.9	0.5%
77	Sullivan	1.1	1.1	1.1	1.1	1.0	1.1	1.3	22.5%
78	Switzerland	1.1	1.2	1.2	1.2	1.2	1.1	1.1	-3.3%
79	Tippecanoe	21.0	20.5	20.1	20.7	22.3	22.5	23.9	6.3%
80	Tipton	2.5	2.4	2.3	2.3	2.0	1.8	2.1	16.8%
81	Union	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-10.6%
82	Vanderburgh	18.1	17.5	17.8	19.3	18.5	19.2	20.1	5.1%
83	Vermillion	3.0	2.8	2.8	2.6	2.4	2.4	2.4	-1.2%
84	Vigo	5.5	5.3	5.5	5.3	5.0	5.3	5.6	4.3%
85	Wabash	5.9	5.9	5.6	5.6	5.4	5.4	5.4	-0.8%
86	Warren	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-6.0%
87	Warrick	6.8	7.1	7.5	7.4	7.0	8.8	9.4	6.6%
88	Washington	4.2	3.9	4.0	4.0	3.9	4.0	4.3	7.2%
89	Wayne	8.7	8.1	8.1	8.0	7.8	7.7	8.0	3.7%
90	Wells	6.3	6.1	6.2	8.0	8.4	7.6	8.1	7.7%
91	White	8.8	9.2	7.7	9.7	8.7	8.7	9.7	12.0%
92	Whitley	6.4	6.2	6.0	5.9	6.0	5.8	5.5	-6.0%
<b>Totals</b>	<b>745.5</b>	<b>740.6</b>	<b>757.7</b>	<b>780.7</b>	<b>793.9</b>	<b>947.3</b>	<b>1,038.6</b>	<b>9.6%</b>	
								Median	4.2%
								Maximum: Fayette	133.8%
								Minimum: Knox	-100.0%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	-	-
2	Allen	-	-	-	-	-	-	-
3	Bartholomew	-	-	-	-	-	-	-
4	Benton	-	-	-	-	-	-	-
5	Blackford	-	-	-	-	-	-	-
6	Boone	-	-	-	-	-	-	-
7	Brown	-	-	-	-	-	-	-
8	Carroll	-	-	-	-	-	-	-
9	Cass	-	-	-	-	-	-	-
10	Clark	-	-	-	-	-	-	-
11	Clay	2.1	0.9	0.2	1.4	0.9	0.5	28.4%
12	Clinton	-	-	-	-	-	-	-
13	Crawford	-	-	-	-	-	-	-
14	Daviess	11.3	5.5	4.6	7.3	7.6	5.4	-2.6%
15	Dearborn	-	-	-	-	-	-	-
16	Decatur	-	-	-	-	-	-	-
17	DeKalb	-	-	-	-	-	-	-
18	Delaware	0.3	0.2	0.1	0.2	0.1	0.0	491.2%
19	Dubois	0.4	0.1	0.1	0.2	0.2	0.1	57.6%
20	Elkhart	-	-	-	-	-	-	-
21	Fayette	-	-	-	-	-	-	-
22	Floyd	-	-	-	-	-	-	-
23	Fountain	-	-	-	-	-	-	-
24	Franklin	-	-	-	-	-	-	-
25	Fulton	-	-	-	-	-	-	-
26	Gibson	87.4	50.7	22.5	27.2	28.3	17.0	30.1%
27	Grant	-	-	-	-	-	-	-
28	Greene	4.2	2.6	2.1	2.7	2.7	0.7	268.5%
29	Hamilton	-	-	-	-	-	-	-
30	Hancock	-	-	-	-	-	-	-
31	Harrison	3.3	1.8	1.2	4.0	1.3	1.7	8.4%
32	Hendricks	-	-	-	-	-	-	-
33	Henry	-	-	-	-	-	-	-
34	Howard	-	-	-	-	-	-	-
35	Huntington	-	-	-	-	-	-	-
36	Jackson	-	-	-	-	-	-	-
37	Jasper	-	-	-	-	-	-	-
38	Jay	-	-	-	-	-	-	-
39	Jefferson	-	-	-	-	-	-	-
40	Jennings	-	-	-	-	-	-	-
41	Johnson	-	-	-	-	-	-	-
42	Knox	15.9	7.3	6.7	11.9	8.8	5.2	7.6%
43	Kosciusko	-	-	-	-	-	-	-
44	LaGrange	-	-	-	-	-	-	-
45	Lake	-	-	-	-	-	-	-
46	LaPorte	-	-	-	-	-	-	-
47	Lawrence	-	-	-	-	-	-	-
48	Madison	-	-	-	-	-	-	-
49	Marion	-	-	-	-	-	-	-
50	Marshall	-	-	-	-	-	-	-
51	Martin	0.0	0.0	0.0	0.0	0.0	0.0	1.8%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.0	0.0	0.0	-	-	-	-	
63	Pike	20.7	5.6	3.5	5.1	6.1	4.2	5.4	28.6%
64	Porter	-	-	-	-	-	-	-	-
65	Posey	34.3	16.1	11.6	15.9	19.7	15.0	20.3	34.8%
66	Pulaski	-	-	-	0.0	-	-	-	-
67	Putnam	-	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-	-
71	St. Joseph	-	-	-	-	-	-	-	-
72	Scott	-	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-	-
74	Spencer	6.6	3.2	3.2	2.7	3.5	1.9	1.9	0.0%
75	Starke	-	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-	-
77	Sullivan	11.6	5.4	5.0	6.4	6.2	4.9	4.6	-4.5%
78	Switzerland	-	-	-	-	-	-	-	-
79	Tippecanoe	-	-	-	-	-	-	-	-
80	Tipton	-	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-	-
82	Vanderburgh	4.7	1.9	1.2	1.8	1.6	1.3	1.7	30.3%
83	Vermillion	-	-	-	-	-	-	-	-
84	Vigo	19.5	6.4	3.9	4.7	7.2	4.9	7.1	45.5%
85	Wabash	-	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-	-
87	Warrick	1.1	0.5	0.3	0.5	0.4	0.3	0.5	47.1%
88	Washington	-	-	-	-	-	-	-	-
89	Wayne	-	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-	-
91	White	-	-	-	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>223.3</b>	<b>108.3</b>	<b>66.2</b>	<b>91.8</b>	<b>94.5</b>	<b>63.2</b>	<b>80.0</b>	<b>26.5%</b>	
					Median			29.3%	
					Maximum:	Delaware		491.2%	
					Minimum:	Sullivan		-4.5%	

## Table 8 to Table 12 Net Assessed Value

Table 8 summarizes total net assessed value – for all property types combined – by county over a seven-year period from Pay 2015 to Pay 2021. Real property net assessed values by county can be found in Table 9, while similar data for personal property can be found in Table 10. Annually assessed mobile home and oil & gas property net assessed values by county are summarized in Tables 11 and 12, respectively. These tables show the percentage increase/decrease from Pay 2020 to Pay 2021 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2020 to Pay 2021 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

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

Total Net Assessed Value - All Property Types - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	3,892.4		4,073.0	
<b>Median:</b>	1,720.2		1,742.5	
<b>Lowest:</b>	244.7	Ohio	252.1	Ohio
<b>Highest:</b>	49,586.6	Marion	52,251.7	Marion

Total Net Assessed Value - Real Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	3,299.4		3,451.7	
<b>Median:</b>	1,351.8		1,382.4	
<b>Lowest:</b>	224.3	Ohio	231.1	Ohio
<b>Highest:</b>	42,555.9	Marion	45,021.1	Marion

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

	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	584.0		611.2	
<b>Median:</b>	337.9		354.8	
<b>Lowest:</b>	19.3	Ohio	20.0	Ohio
<b>Highest:</b>	6,955.2	Marion	7,144.8	Marion

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

	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	8.3		9.3	
<b>Median:</b>	3.5		4.0	
<b>Lowest:</b>	0.2	Warren	-	Knox
<b>Highest:</b>	122.2	Elkhart	136.7	Elkhart

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

	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	0.7		0.9	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	17.0	Gibson	22.1	Gibson

Table 8: Total Net Assessed Value (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	1,471.8	1,504.7	1,521.5	1,554.4	1,555.4	1,573.7	1,581.1	0.5%
2	Allen	13,821.8	14,248.4	14,773.1	15,358.4	16,409.0	17,412.1	18,645.8	7.1%
3	Bartholomew	4,478.1	4,630.3	4,720.9	4,829.3	4,962.2	5,169.6	5,358.3	3.7%
4	Benton	1,048.9	1,119.8	1,142.3	1,175.1	1,167.9	1,215.4	1,206.2	-0.8%
5	Blackford	441.9	445.4	459.3	463.7	463.0	468.0	467.1	-0.2%
6	Boone	4,651.4	5,101.3	5,302.3	5,581.7	5,903.5	6,361.1	6,869.3	8.0%
7	Brown	1,239.5	1,241.3	1,249.1	1,273.6	1,308.9	1,356.7	1,434.0	5.7%
8	Carroll	1,230.4	1,236.2	1,244.9	1,267.3	1,245.2	1,268.7	1,270.0	0.1%
9	Cass	1,377.1	1,393.2	1,418.4	1,427.3	1,397.1	1,396.9	1,372.4	-1.8%
10	Clark	4,607.3	4,767.1	4,970.9	5,275.2	5,546.3	5,800.8	6,447.5	11.1%
11	Clay	959.1	985.2	980.5	976.0	950.6	951.7	940.6	-1.2%
12	Clinton	1,574.7	1,665.5	1,705.3	1,700.0	1,663.9	1,653.9	1,594.1	-3.6%
13	Crawford	312.1	311.5	308.7	309.2	309.5	319.8	322.4	0.8%
14	Daviess	1,367.4	1,411.1	1,481.1	1,497.6	1,497.9	1,521.1	1,526.4	0.3%
15	Dearborn	2,232.4	2,251.4	2,221.3	2,238.0	2,359.6	2,486.8	2,639.5	6.1%
16	Decatur	1,605.0	1,626.9	1,697.0	1,771.5	1,752.9	1,789.2	1,815.1	1.4%
17	DeKalb	2,297.2	2,372.4	2,460.4	2,538.4	2,596.8	2,798.1	2,861.9	2.3%
18	Delaware	3,695.8	3,757.9	3,734.7	3,787.3	3,867.5	3,868.0	3,934.5	1.7%
19	Dubois	2,235.6	2,271.8	2,305.1	2,345.3	2,410.5	2,475.0	2,558.1	3.4%
20	Elkhart	8,190.2	8,436.4	8,843.5	9,173.2	10,268.8	10,855.7	11,696.6	7.7%
21	Fayette	720.5	716.1	709.0	703.4	700.0	712.8	716.5	0.5%
22	Floyd	3,139.8	3,198.3	3,384.6	3,417.2	3,630.8	3,760.7	3,846.5	2.3%
23	Fountain	926.5	929.1	928.9	905.4	868.2	887.5	863.3	-2.7%
24	Franklin	1,029.4	1,037.1	1,045.6	1,044.3	1,081.3	1,096.9	1,105.5	0.8%
25	Fulton	1,099.8	1,091.4	1,089.4	1,058.5	1,028.6	1,061.6	1,058.9	-0.3%
26	Gibson	2,526.5	2,578.5	2,572.8	2,588.4	2,583.0	2,602.6	2,626.0	0.9%
27	Grant	2,357.4	2,416.8	2,450.7	2,453.9	2,441.5	2,517.2	2,542.3	1.0%
28	Greene	1,048.8	1,057.7	1,039.9	1,034.8	1,007.6	1,027.5	1,021.7	-0.6%
29	Hamilton	20,806.9	21,972.6	22,991.9	24,160.3	25,728.3	27,451.5	29,229.3	6.5%
30	Hancock	3,282.6	3,441.0	3,531.8	3,671.6	3,890.8	4,049.2	4,355.2	7.6%
31	Harrison	1,695.6	1,700.3	1,729.5	1,755.7	1,788.6	1,871.5	1,962.8	4.9%
32	Hendricks	8,375.7	9,065.9	9,373.3	9,720.1	10,667.2	11,332.8	12,103.0	6.8%
33	Henry	1,607.4	1,622.8	1,646.9	1,646.6	1,636.7	1,659.2	1,633.4	-1.6%
34	Howard	3,407.0	3,418.3	3,639.2	3,706.5	3,829.1	4,001.9	4,187.2	4.6%
35	Huntington	1,511.1	1,532.1	1,562.3	1,600.4	1,615.4	1,650.4	1,724.2	4.5%
36	Jackson	1,903.1	1,952.6	2,015.9	2,047.5	2,088.2	2,141.7	2,161.0	0.9%
37	Jasper	2,527.7	2,527.6	2,555.6	2,593.2	2,603.6	2,654.9	2,656.2	0.0%
38	Jay	958.6	961.6	986.5	1,021.7	1,018.7	1,048.8	1,047.8	-0.1%
39	Jefferson	1,307.2	1,328.4	1,360.1	1,373.5	1,386.0	1,396.9	1,400.6	0.3%
40	Jennings	949.9	946.0	942.5	942.4	958.4	992.2	1,006.1	1.4%
41	Johnson	6,493.3	6,722.3	6,935.8	7,236.7	7,642.8	8,024.1	8,627.6	7.5%
42	Knox	1,945.4	1,985.6	2,081.1	2,078.1	2,188.2	2,209.8	2,335.5	5.7%
43	Kosciusko	5,534.7	5,632.9	5,792.9	5,879.2	6,041.0	6,321.4	6,506.4	2.9%
44	LaGrange	2,033.2	2,144.5	2,208.5	2,320.3	2,418.0	2,544.2	2,606.5	2.4%
45	Lake	22,810.7	23,319.1	23,538.1	24,294.9	25,144.4	26,256.8	27,739.2	5.6%
46	LaPorte	5,613.2	5,531.0	5,569.2	5,474.3	5,626.4	5,978.1	6,104.8	2.1%
47	Lawrence	1,469.3	1,499.0	1,528.4	1,532.6	1,584.4	1,623.6	1,696.7	4.5%
48	Madison	3,975.3	3,966.1	3,939.2	3,931.3	4,028.5	4,350.0	4,534.9	4.3%
49	Marion	41,813.2	42,566.5	43,316.2	44,972.3	47,079.3	49,586.6	52,251.7	5.4%
50	Marshall	2,684.5	2,662.2	2,670.7	2,694.5	2,709.8	2,788.4	2,862.4	2.7%
51	Martin	379.8	379.8	384.2	387.2	406.3	372.1	430.5	15.7%



Table 8: Total Net Assessed Value (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	1,124.8	1,123.8	1,148.4	1,151.5	1,175.4	1,225.5	1,245.7	1.6%
53	Monroe	6,979.5	7,210.7	7,304.6	7,588.2	7,920.8	8,311.1	8,866.0	6.7%
54	Montgomery	2,235.9	2,275.1	2,291.5	2,301.3	2,296.3	2,372.6	2,381.5	0.4%
55	Morgan	3,054.5	3,112.7	3,177.6	3,240.4	3,314.4	3,701.4	3,939.3	6.4%
56	Newton	930.4	944.5	948.7	945.7	921.3	946.1	922.7	-2.5%
57	Noble	2,106.2	2,186.5	2,245.4	2,319.0	2,386.6	2,467.9	2,634.7	6.8%
58	Ohio	258.1	256.0	224.6	223.2	231.9	244.7	252.1	3.0%
59	Orange	887.9	894.9	908.8	907.3	953.1	955.9	971.4	1.6%
60	Owen	730.3	739.0	756.8	753.0	755.2	788.3	849.0	7.7%
61	Parke	849.3	852.4	853.9	851.6	828.0	833.2	829.7	-0.4%
62	Perry	635.4	635.5	658.6	667.3	669.9	692.2	713.4	3.1%
63	Pike	796.8	736.1	764.9	746.2	734.7	636.4	627.5	-1.4%
64	Porter	9,394.2	9,696.8	10,083.5	10,321.1	10,501.9	10,828.4	11,496.0	6.2%
65	Posey	2,098.1	2,089.9	2,089.2	1,967.5	2,021.5	2,068.0	2,137.0	3.3%
66	Pulaski	913.3	917.9	927.0	925.0	930.1	955.2	913.5	-4.4%
67	Putnam	1,683.7	1,700.5	1,685.9	1,700.4	1,685.0	1,678.8	1,654.1	-1.5%
68	Randolph	1,184.0	1,200.3	1,202.9	1,208.4	1,193.8	1,205.9	1,150.9	-4.6%
69	Ripley	1,328.6	1,337.6	1,342.5	1,332.2	1,345.4	1,343.7	1,418.2	5.5%
70	Rush	1,053.8	1,065.1	1,047.7	1,032.4	997.7	1,004.8	977.0	-2.8%
71	St. Joseph	9,282.9	9,399.6	9,699.3	10,000.6	10,570.3	11,199.5	11,836.6	5.7%
72	Scott	772.2	794.8	795.2	806.7	815.1	848.1	855.1	0.8%
73	Shelby	2,461.5	2,490.7	2,438.0	2,495.9	2,533.1	2,620.6	2,728.2	4.1%
74	Spencer	1,856.1	1,801.5	1,819.9	1,673.1	1,702.0	1,761.6	1,724.7	-2.1%
75	Starke	994.2	986.9	980.6	979.7	982.5	1,005.7	1,030.3	2.5%
76	Steuben	3,000.3	3,019.9	3,020.7	3,037.1	3,157.5	3,355.3	3,525.8	5.1%
77	Sullivan	1,013.9	1,067.1	1,076.9	1,051.7	1,046.5	1,042.3	1,015.0	-2.6%
78	Switzerland	465.7	465.8	459.6	452.7	448.2	448.1	438.3	-2.2%
79	Tippecanoe	8,055.0	8,273.0	8,612.8	8,778.2	9,092.3	9,523.3	10,242.3	7.5%
80	Tipton	977.3	1,040.0	1,031.8	1,030.5	1,014.2	1,050.8	1,060.0	0.9%
81	Union	357.6	350.6	360.6	361.9	353.4	361.8	354.1	-2.1%
82	Vanderburgh	7,256.7	7,268.4	7,455.3	7,615.2	7,777.9	7,831.6	7,971.4	1.8%
83	Vermillion	842.6	831.0	840.1	828.2	816.5	811.4	830.7	2.4%
84	Vigo	3,800.5	3,895.6	3,940.8	4,005.7	4,368.0	4,313.5	4,403.1	2.1%
85	Wabash	1,413.6	1,408.1	1,418.4	1,416.4	1,397.1	1,413.6	1,434.7	1.5%
86	Warren	688.2	692.4	694.5	672.8	644.3	648.0	606.7	-6.4%
87	Warrick	3,102.3	3,145.0	3,150.6	3,170.2	3,294.9	3,462.2	3,602.0	4.0%
88	Washington	1,041.5	1,047.1	1,029.9	1,059.5	1,019.3	1,041.7	1,026.2	-1.5%
89	Wayne	2,494.8	2,481.8	2,497.3	2,530.9	2,575.6	2,593.6	2,613.6	0.8%
90	Wells	1,465.6	1,499.3	1,540.0	1,587.3	1,585.2	1,653.3	1,760.4	6.5%
91	White	1,962.0	2,224.7	2,255.4	2,071.6	2,086.5	2,172.4	2,185.7	0.6%
92	Whitley	1,700.2	1,755.0	1,798.7	1,834.9	1,882.7	1,965.4	2,006.8	2.1%
<b>Totals</b>		<b>308,021.5</b>	<b>315,594.3</b>	<b>322,639.8</b>	<b>330,431.7</b>	<b>343,083.8</b>	<b>358,099.0</b>	<b>374,715.8</b>	<b>4.6%</b>
						Median		1.9%	
						Maximum:	Martin	15.7%	
						Minimum:	Warren	-6.4%	

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	1,281.6	1,306.2	1,309.5	1,317.5	1,315.3	1,337.3	1,334.0	-0.2%
2	Allen	11,942.4	12,298.6	12,687.4	13,212.4	14,114.6	15,109.9	16,248.9	7.5%
3	Bartholomew	3,709.2	3,799.4	3,830.0	3,879.8	3,961.9	4,086.1	4,239.4	3.8%
4	Benton	748.6	764.7	737.9	718.2	667.9	672.9	635.6	-5.5%
5	Blackford	370.1	366.9	369.4	364.9	355.4	357.8	349.9	-2.2%
6	Boone	4,334.8	4,755.4	4,944.4	5,169.6	5,503.8	5,913.7	6,373.4	7.8%
7	Brown	1,202.8	1,204.3	1,213.2	1,237.2	1,269.8	1,316.9	1,394.0	5.9%
8	Carroll	1,081.3	1,088.2	1,091.5	1,110.0	1,076.7	1,081.8	1,052.2	-2.7%
9	Cass	1,152.1	1,156.1	1,165.6	1,175.2	1,139.5	1,139.0	1,115.8	-2.0%
10	Clark	4,158.3	4,203.9	4,345.6	4,622.8	4,847.1	5,125.4	5,731.0	11.8%
11	Clay	832.2	853.4	848.1	840.8	811.2	806.9	789.3	-2.2%
12	Clinton	1,296.7	1,356.4	1,377.8	1,367.3	1,315.3	1,295.9	1,242.1	-4.1%
13	Crawford	256.0	254.2	251.3	253.0	259.3	262.9	261.4	-0.6%
14	Daviess	1,115.7	1,152.7	1,214.0	1,231.4	1,230.3	1,246.6	1,245.7	-0.1%
15	Dearborn	1,889.7	1,886.9	1,906.0	1,900.0	2,023.6	2,092.0	2,227.2	6.5%
16	Decatur	1,306.0	1,320.3	1,363.2	1,396.2	1,380.6	1,410.7	1,419.9	0.6%
17	DeKalb	1,678.5	1,713.3	1,766.3	1,812.6	1,849.9	2,021.7	2,050.9	1.4%
18	Delaware	3,230.9	3,288.0	3,262.7	3,281.3	3,338.7	3,324.5	3,352.5	0.8%
19	Dubois	1,905.8	1,931.8	1,955.5	1,978.7	2,027.9	2,078.0	2,147.1	3.3%
20	Elkhart	7,004.0	7,222.6	7,556.8	7,813.3	8,815.3	9,326.5	10,077.6	8.1%
21	Fayette	625.9	621.9	619.4	614.9	609.1	618.0	618.9	0.1%
22	Floyd	2,832.7	2,882.9	3,056.6	3,096.1	3,286.4	3,425.8	3,524.1	2.9%
23	Fountain	807.6	808.0	801.3	779.1	741.4	746.6	718.8	-3.7%
24	Franklin	925.0	934.3	940.2	940.5	972.4	981.3	990.5	0.9%
25	Fulton	945.0	939.4	937.7	908.4	877.8	906.9	902.0	-0.5%
26	Gibson	1,454.3	1,482.2	1,469.4	1,471.4	1,457.9	1,483.8	1,463.4	-1.4%
27	Grant	1,959.3	1,972.8	1,975.5	1,970.3	1,949.1	1,993.8	1,997.4	0.2%
28	Greene	894.2	894.4	878.5	870.2	840.0	852.9	847.0	-0.7%
29	Hamilton	19,490.0	20,589.3	21,568.6	22,669.1	24,192.6	25,871.6	27,596.7	6.7%
30	Hancock	2,920.7	3,071.7	3,169.9	3,307.5	3,499.3	3,623.1	3,905.5	7.8%
31	Harrison	1,506.7	1,516.4	1,544.1	1,563.8	1,595.0	1,667.6	1,739.1	4.3%
32	Hendricks	7,604.5	8,243.6	8,509.8	8,819.0	9,647.7	10,237.9	10,945.7	6.9%
33	Henry	1,407.2	1,406.2	1,418.0	1,406.3	1,385.8	1,397.1	1,376.8	-1.5%
34	Howard	2,546.9	2,543.7	2,672.9	2,709.0	2,767.8	2,911.1	3,005.7	3.2%
35	Huntington	1,301.9	1,305.0	1,325.1	1,317.5	1,310.3	1,320.9	1,364.8	3.3%
36	Jackson	1,496.9	1,544.1	1,585.1	1,591.8	1,617.7	1,627.3	1,603.3	-1.5%
37	Jasper	1,879.8	1,909.1	1,935.3	2,030.0	2,024.1	1,976.4	1,967.8	-0.4%
38	Jay	767.0	769.7	774.7	782.7	770.8	783.9	768.6	-2.0%
39	Jefferson	1,015.6	1,016.8	1,043.5	1,043.2	1,034.4	1,046.6	1,039.9	-0.6%
40	Jennings	806.2	796.2	786.5	788.0	787.6	810.1	814.8	0.6%
41	Johnson	5,894.1	6,111.3	6,290.4	6,519.8	6,899.2	7,239.8	7,795.9	7.7%
42	Knox	1,449.5	1,473.1	1,484.9	1,491.5	1,456.2	1,458.2	1,427.8	-2.1%
43	Kosciusko	4,812.6	4,904.3	5,039.7	5,123.5	5,260.7	5,488.0	5,618.3	2.4%
44	LaGrange	1,847.8	1,952.2	2,003.3	2,100.0	2,185.0	2,302.2	2,354.8	2.3%
45	Lake	19,215.9	19,226.0	19,344.6	19,955.6	20,643.5	21,658.1	22,998.8	6.2%
46	LaPorte	4,867.9	4,813.5	4,811.5	4,689.3	4,861.2	5,156.2	5,231.0	1.5%
47	Lawrence	1,241.8	1,264.2	1,265.1	1,259.8	1,295.5	1,330.5	1,388.0	4.3%
48	Madison	3,349.4	3,400.4	3,352.1	3,307.6	3,373.9	3,630.1	3,742.4	3.1%
49	Marion	35,528.4	36,143.0	36,597.2	38,135.0	40,125.4	42,555.9	45,021.1	5.8%
50	Marshall	2,364.5	2,337.9	2,332.7	2,343.1	2,347.5	2,410.6	2,458.3	2.0%
51	Martin	309.6	310.6	318.4	320.5	329.8	295.0	340.1	15.3%

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

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	993.0	982.2	985.7	970.4	985.7	1,028.8	1,038.5	0.9%
53	Monroe	6,388.5	6,594.9	6,678.3	6,948.5	7,271.6	7,645.0	8,176.2	6.9%
54	Montgomery	1,704.6	1,708.5	1,706.0	1,724.7	1,716.4	1,783.3	1,761.1	-1.2%
55	Morgan	2,766.3	2,794.3	2,815.8	2,881.8	2,956.6	3,162.4	3,404.0	7.6%
56	Newton	805.6	815.0	814.0	805.7	777.8	797.4	770.6	-3.4%
57	Noble	1,735.8	1,802.5	1,845.4	1,884.7	1,927.6	1,993.4	2,115.3	6.1%
58	Ohio	239.9	237.8	207.5	204.9	212.7	224.3	231.1	3.0%
59	Orange	765.0	768.6	772.6	764.7	807.7	809.4	823.0	1.7%
60	Owen	648.7	658.7	662.8	663.7	666.4	693.7	757.7	9.2%
61	Parke	754.4	755.2	755.8	747.8	719.7	722.7	712.0	-1.5%
62	Perry	507.6	503.2	509.1	506.4	507.6	520.8	523.8	0.6%
63	Pike	460.1	465.0	465.7	460.7	450.2	451.0	439.3	-2.6%
64	Porter	8,112.4	8,348.6	8,694.7	8,937.8	9,056.3	9,412.9	9,991.8	6.1%
65	Posey	1,212.0	1,192.0	1,203.4	1,188.3	1,165.7	1,179.1	1,171.6	-0.6%
66	Pulaski	788.4	789.5	797.3	784.6	767.9	776.0	738.0	-4.9%
67	Putnam	1,412.1	1,417.9	1,393.5	1,399.7	1,368.0	1,355.3	1,309.3	-3.4%
68	Randolph	1,005.7	1,013.3	1,019.5	1,012.5	982.0	980.3	932.6	-4.9%
69	Ripley	1,156.6	1,164.0	1,169.4	1,154.0	1,155.5	1,158.2	1,238.9	7.0%
70	Rush	935.0	941.6	923.5	909.2	873.7	878.8	846.0	-3.7%
71	St. Joseph	8,026.6	8,102.9	8,338.9	8,568.3	9,103.6	9,651.4	10,214.5	5.8%
72	Scott	643.6	656.0	650.6	656.8	657.8	685.8	701.1	2.2%
73	Shelby	1,994.9	1,998.8	1,954.2	1,981.4	1,992.0	2,080.3	2,134.7	2.6%
74	Spencer	1,022.0	993.3	992.2	965.5	966.0	973.9	938.8	-3.6%
75	Starke	901.1	889.9	879.8	880.6	876.2	897.4	920.1	2.5%
76	Steuben	2,758.2	2,752.9	2,750.3	2,777.1	2,898.2	3,079.9	3,245.3	5.4%
77	Sullivan	674.5	693.5	688.0	666.6	633.5	628.8	595.0	-5.4%
78	Switzerland	415.1	414.7	407.7	403.5	398.8	393.2	371.3	-5.6%
79	Tippecanoe	6,736.8	6,890.7	7,136.4	7,356.3	7,631.9	8,066.3	8,648.0	7.2%
80	Tipton	824.2	829.0	820.3	810.8	789.1	800.8	779.2	-2.7%
81	Union	316.9	321.9	317.5	317.5	306.1	309.4	299.4	-3.2%
82	Vanderburgh	6,112.3	6,119.5	6,256.4	6,414.1	6,546.0	6,592.2	6,708.2	1.8%
83	Vermillion	513.7	516.9	516.9	509.1	490.3	494.6	494.9	0.1%
84	Vigo	2,869.2	2,969.2	3,042.2	3,098.5	3,454.6	3,406.0	3,476.0	2.1%
85	Wabash	1,162.6	1,158.3	1,161.6	1,148.8	1,123.0	1,140.3	1,151.7	1.0%
86	Warren	612.1	612.1	613.8	593.4	564.2	569.5	528.3	-7.2%
87	Warrick	2,461.6	2,492.8	2,509.3	2,603.0	2,718.3	2,879.8	2,994.4	4.0%
88	Washington	932.9	935.6	908.8	932.4	890.4	914.8	891.4	-2.6%
89	Wayne	2,104.7	2,087.5	2,090.1	2,091.5	2,111.4	2,106.7	2,089.7	-0.8%
90	Wells	1,219.3	1,239.1	1,266.6	1,298.7	1,295.9	1,348.3	1,372.2	1.8%
91	White	1,627.3	1,638.7	1,620.5	1,617.7	1,582.9	1,618.3	1,585.2	-2.0%
92	Whitley	1,351.5	1,375.0	1,404.3	1,420.3	1,451.2	1,518.3	1,577.6	3.9%
<b>Totals</b>		<b>262,238.6</b>	<b>267,748.5</b>	<b>272,794.2</b>	<b>279,668.8</b>	<b>290,300.1</b>	<b>303,542.6</b>	<b>317,553.3</b>	<b>4.6%</b>
						Median			1.0%
						Maximum:	Martin		15.3%
						Minimum:	Warren		-7.2%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	189.2	197.7	211.3	236.1	239.4	235.8	246.5	4.5%
2	Allen	1,853.4	1,925.1	2,060.0	2,119.7	2,266.5	2,272.5	2,360.8	3.9%
3	Bartholomew	762.3	824.3	884.6	943.3	993.3	1,070.9	1,104.6	3.1%
4	Benton	300.1	354.9	404.2	456.8	499.9	542.2	570.3	5.2%
5	Blackford	71.4	78.2	89.6	98.5	107.0	109.2	116.0	6.2%
6	Boone	312.5	341.6	353.8	407.6	395.4	443.1	490.9	10.8%
7	Brown	36.4	36.7	35.7	36.1	38.9	39.6	39.8	0.3%
8	Carroll	147.4	146.2	151.7	155.8	166.9	185.3	216.2	16.7%
9	Cass	222.7	235.0	250.5	250.0	255.7	255.8	253.9	-0.7%
10	Clark	439.1	553.1	615.0	641.7	685.9	661.6	702.3	6.2%
11	Clay	122.2	128.5	129.9	131.6	136.3	142.2	148.7	4.6%
12	Clinton	276.7	307.8	326.1	331.4	347.5	356.5	350.5	-1.7%
13	Crawford	55.2	56.4	56.5	55.3	49.4	56.0	60.0	7.3%
14	Daviess	238.4	250.9	260.5	256.7	258.1	267.3	273.5	2.3%
15	Dearborn	340.7	362.6	313.4	336.2	334.2	392.8	410.3	4.4%
16	Decatur	297.5	304.9	332.2	373.8	371.0	377.2	394.0	4.5%
17	DeKalb	611.2	651.7	686.5	717.6	738.6	765.9	799.8	4.4%
18	Delaware	456.7	461.8	462.9	496.1	518.3	532.3	568.6	6.8%
19	Dubois	327.3	337.7	347.3	364.1	379.8	394.3	408.1	3.5%
20	Elkhart	1,131.4	1,151.6	1,208.8	1,268.9	1,347.8	1,406.9	1,482.3	5.4%
21	Fayette	93.0	92.6	88.1	87.0	89.5	93.5	93.9	0.5%
22	Floyd	304.8	313.0	325.8	319.0	342.3	332.8	320.2	-3.8%
23	Fountain	114.5	117.8	124.5	123.2	123.7	137.4	140.4	2.2%
24	Franklin	102.9	101.3	104.0	102.5	107.7	114.2	113.7	-0.5%
25	Fulton	152.3	149.7	149.3	147.4	147.7	150.9	151.8	0.6%
26	Gibson	981.1	1,042.1	1,077.5	1,086.3	1,093.3	1,098.4	1,137.0	3.5%
27	Grant	392.3	438.4	469.5	477.7	486.4	515.3	535.3	3.9%
28	Greene	141.8	152.1	150.8	153.3	156.6	164.8	162.7	-1.3%
29	Hamilton	1,307.2	1,373.7	1,413.9	1,481.7	1,526.1	1,569.7	1,621.8	3.3%
30	Hancock	360.6	368.0	360.5	363.0	390.4	424.8	448.0	5.5%
31	Harrison	181.1	177.6	179.5	183.4	187.6	197.4	216.7	9.8%
32	Hendricks	767.3	818.0	858.4	896.3	1,014.4	1,086.0	1,147.7	5.7%
33	Henry	199.3	215.8	228.0	239.4	250.1	261.2	255.7	-2.1%
34	Howard	853.7	868.4	959.8	990.6	1,054.7	1,083.4	1,166.7	7.7%
35	Huntington	205.8	223.8	234.0	279.6	302.1	326.5	356.2	9.1%
36	Jackson	400.1	402.2	424.4	449.4	464.6	508.3	551.4	8.5%
37	Jasper	646.0	616.6	618.5	561.3	577.2	676.2	686.0	1.5%
38	Jay	190.1	190.6	210.2	237.4	246.2	262.8	277.0	5.4%
39	Jefferson	285.4	306.0	310.5	323.7	344.9	343.0	353.5	3.1%
40	Jennings	140.6	145.5	152.1	151.7	167.9	179.4	188.4	5.0%
41	Johnson	586.5	597.2	629.9	697.7	724.6	752.4	798.9	6.2%
42	Knox	477.7	503.2	587.4	572.9	721.3	744.6	902.1	21.1%
43	Kosciusko	699.1	705.1	730.7	733.6	758.8	798.1	851.7	6.7%
44	LaGrange	180.8	187.7	200.1	214.6	227.3	236.4	245.4	3.8%
45	Lake	3,581.6	4,079.3	4,177.8	4,319.9	4,479.1	4,576.0	4,715.5	3.0%
46	LaPorte	730.9	703.6	743.9	771.0	751.4	807.8	859.6	6.4%
47	Lawrence	215.0	222.5	251.7	261.5	278.1	282.3	297.8	5.5%
48	Madison	611.3	552.2	574.0	610.7	640.4	701.9	767.2	9.3%
49	Marion	6,242.4	6,386.0	6,678.6	6,795.4	6,912.6	6,955.2	7,144.8	2.7%
50	Marshall	313.9	318.4	331.8	345.3	356.2	371.7	393.5	5.9%
51	Martin	67.8	66.8	63.2	64.0	73.8	75.1	87.4	16.4%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	126.3	136.1	156.8	174.9	182.5	185.9	192.9	3.8%
53	Monroe	578.6	602.5	613.5	627.1	636.6	647.4	667.5	3.1%
54	Montgomery	528.2	563.1	581.9	572.9	576.1	585.5	616.5	5.3%
55	Morgan	278.2	308.0	351.4	348.9	348.6	528.9	523.2	-1.1%
56	Newton	123.1	127.7	132.9	138.1	141.6	146.5	149.8	2.3%
57	Noble	361.2	374.1	389.3	423.8	449.0	464.5	508.8	9.5%
58	Ohio	17.5	17.4	16.2	17.4	18.2	19.3	20.0	3.4%
59	Orange	117.2	120.7	130.8	137.3	140.3	141.4	143.3	1.3%
60	Owen	79.6	78.2	91.1	87.2	86.7	92.3	88.9	-3.7%
61	Parke	90.0	92.3	93.2	98.2	103.3	105.7	112.7	6.7%
62	Perry	126.8	131.4	148.6	160.1	161.5	170.6	188.8	10.6%
63	Pike	313.2	263.3	293.6	278.4	276.6	179.3	180.8	0.8%
64	Porter	1,260.8	1,327.5	1,368.1	1,362.3	1,423.9	1,393.3	1,482.0	6.4%
65	Posey	850.5	880.7	873.1	762.3	835.0	872.6	943.6	8.1%
66	Pulaski	124.1	127.4	128.9	139.7	161.5	178.6	174.8	-2.1%
67	Putnam	269.2	279.9	289.6	298.0	314.4	321.1	342.2	6.6%
68	Randolph	176.3	185.1	181.3	193.6	209.7	223.5	216.2	-3.3%
69	Ripley	169.0	170.6	170.0	175.1	186.8	182.5	175.9	-3.6%
70	Rush	117.5	122.3	123.1	122.1	123.2	125.0	130.1	4.0%
71	St. Joseph	1,248.8	1,289.1	1,351.5	1,423.8	1,457.2	1,528.7	1,602.0	4.8%
72	Scott	124.8	134.8	139.7	145.3	152.9	157.8	149.4	-5.3%
73	Shelby	462.6	488.1	479.9	510.7	537.7	536.9	589.0	9.7%
74	Spencer	826.8	804.1	823.9	704.3	731.9	785.1	783.3	-0.2%
75	Starke	89.1	93.2	97.4	95.8	103.0	104.3	106.2	1.9%
76	Steuben	230.3	254.3	258.6	248.4	247.9	258.5	263.5	2.0%
77	Sullivan	327.1	367.3	383.1	377.9	406.1	407.9	414.4	1.6%
78	Switzerland	49.7	50.2	50.9	48.1	48.4	54.0	66.1	22.5%
79	Tippecanoe	1,301.2	1,365.4	1,459.9	1,404.6	1,441.4	1,437.7	1,573.3	9.4%
80	Tipton	151.2	209.2	209.7	218.0	223.5	248.6	279.2	12.3%
81	Union	40.4	28.4	42.8	44.2	47.0	52.1	54.4	4.5%
82	Vanderburgh	1,127.5	1,134.8	1,184.9	1,185.2	1,217.1	1,224.1	1,246.4	1.8%
83	Vermillion	326.8	312.1	321.2	317.2	324.4	315.1	334.0	6.0%
84	Vigo	907.5	915.8	890.3	898.2	902.2	898.1	915.3	1.9%
85	Wabash	247.4	246.1	253.3	264.1	270.8	269.8	279.5	3.6%
86	Warren	75.8	80.1	80.6	79.3	79.9	78.3	78.2	-0.1%
87	Warrick	634.5	646.4	635.3	561.1	570.8	575.2	599.6	4.2%
88	Washington	105.7	108.8	118.3	124.3	126.1	124.2	131.9	6.2%
89	Wayne	384.9	389.7	402.4	434.6	459.6	482.2	519.0	7.6%
90	Wells	241.7	255.8	269.0	282.3	282.5	299.1	381.8	27.7%
91	White	326.4	577.4	627.6	444.7	495.4	546.0	591.3	8.3%
92	Whitley	344.5	376.0	390.5	410.8	427.3	443.0	425.2	-4.0%
<b>Totals</b>		<b>45,000.9</b>	<b>47,177.3</b>	<b>49,193.5</b>	<b>50,058.1</b>	<b>52,055.6</b>	<b>53,725.5</b>	<b>56,226.1</b>	<b>4.7%</b>
						Median		4.4%	
						Maximum:	Wells	27.7%	
						Minimum:	Scott	-5.3%	

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	1.0	0.8	0.7	0.8	0.6	0.6	0.9%	
2	Allen	25.9	24.8	25.7	26.3	27.8	29.7	21.6%	
3	Bartholomew	6.7	6.6	6.3	6.2	7.0	12.6	14.3%	
4	Benton	0.2	0.2	0.2	0.2	0.2	0.2	4.2%	
5	Blackford	0.4	0.3	0.3	0.4	0.5	1.0	25.5%	
6	Boone	4.1	4.3	4.2	4.5	4.3	4.4	13.3%	
7	Brown	0.3	0.2	0.2	0.2	0.2	0.2	-2.9%	
8	Carroll	1.7	1.8	1.7	1.6	1.6	1.6	0.6%	
9	Cass	2.3	2.2	2.3	2.1	1.9	2.1	23.8%	
10	Clark	9.8	10.0	10.3	10.7	13.3	13.8	2.7%	
11	Clay	2.6	2.5	2.3	2.3	2.2	2.1	-5.8%	
12	Clinton	1.3	1.3	1.3	1.4	1.1	1.5	-2.9%	
13	Crawford	0.9	0.9	0.8	0.8	0.8	0.9	12.2%	
14	Daviess	2.1	2.0	2.0	2.1	1.9	1.8	1.9	7.3%
15	Dearborn	2.0	1.9	1.8	1.8	1.7	2.0	2.1	1.8%
16	Decatur	1.6	1.7	1.6	1.6	1.2	1.3	1.2	-4.1%
17	DeKalb	7.5	7.4	7.7	8.2	8.3	10.5	11.2	6.6%
18	Delaware	7.8	7.9	9.0	9.7	10.4	11.1	13.2	18.9%
19	Dubois	2.1	2.2	2.3	2.4	2.6	2.6	2.6	3.8%
20	Elkhart	54.8	62.3	77.9	90.9	105.6	122.2	136.7	11.8%
21	Fayette	1.6	1.5	1.5	1.5	1.4	1.4	3.7	168.6%
22	Floyd	2.3	2.4	2.3	2.2	2.1	2.1	2.2	7.3%
23	Fountain	4.3	3.3	3.2	3.0	3.1	3.5	4.1	16.0%
24	Franklin	1.5	1.5	1.4	1.2	1.1	1.4	1.3	-5.2%
25	Fulton	2.4	2.3	2.4	2.7	3.1	3.9	5.1	31.9%
26	Gibson	3.6	3.6	3.4	3.5	3.4	3.4	3.5	3.4%
27	Grant	5.8	5.5	5.8	5.9	6.0	8.0	9.5	18.1%
28	Greene	8.7	8.6	8.4	8.6	8.4	9.1	9.5	3.9%
29	Hamilton	9.7	9.6	9.4	9.6	9.6	10.1	10.8	6.4%
30	Hancock	1.3	1.3	1.3	1.2	1.1	1.4	1.7	22.5%
31	Harrison	4.5	4.6	4.6	4.5	4.7	4.8	5.1	6.7%
32	Hendricks	3.8	4.3	5.1	4.7	5.1	8.9	9.6	8.2%
33	Henry	0.9	0.9	0.9	0.9	0.9	0.8	1.0	20.5%
34	Howard	6.4	6.2	6.4	6.8	6.7	7.3	14.8	102.2%
35	Huntington	3.4	3.3	3.2	3.2	3.0	3.0	3.2	7.1%
36	Jackson	6.2	6.3	6.4	6.3	5.9	6.0	6.3	4.1%
37	Jasper	1.8	2.0	1.9	2.0	2.3	2.3	2.4	4.8%
38	Jay	1.5	1.4	1.5	1.6	1.7	2.0	2.2	5.7%
39	Jefferson	6.2	5.6	6.1	6.6	6.6	7.3	7.2	-1.7%
40	Jennings	3.1	4.3	3.9	2.7	2.9	2.8	2.9	2.9%
41	Johnson	12.7	13.8	15.5	19.2	19.0	31.9	32.8	2.7%
42	Knox	2.4	2.0	2.0	1.9	1.8	1.8	-	-100.0%
43	Kosciusko	23.0	23.5	22.6	22.1	21.5	35.3	36.3	2.9%
44	LaGrange	4.6	4.5	5.1	5.7	5.8	5.7	6.3	11.1%
45	Lake	13.1	13.8	15.8	19.4	21.8	22.7	24.9	9.8%
46	LaPorte	14.4	13.9	13.9	14.0	13.8	14.1	14.3	1.4%
47	Lawrence	12.4	12.3	11.6	11.3	10.7	10.7	11.0	2.2%
48	Madison	14.5	13.5	13.1	13.0	14.1	18.0	25.3	40.6%
49	Marion	42.5	37.5	40.4	41.8	41.3	75.6	85.7	13.4%
50	Marshall	6.1	5.9	6.2	6.1	6.1	6.1	10.5	72.9%
51	Martin	2.4	2.5	2.6	2.7	2.7	2.0	3.0	53.0%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>		
52	Miami	5.5	5.5	5.9	6.2	7.3	10.8	14.2	32.0%	
53	Monroe	12.5	13.3	12.8	12.6	12.6	18.7	22.3	19.0%	
54	Montgomery	3.2	3.6	3.6	3.7	3.8	3.8	4.0	4.0%	
55	Morgan	10.0	10.4	10.3	9.7	9.2	10.1	12.1	19.7%	
56	Newton	1.7	1.8	1.8	1.9	1.8	2.2	2.3	4.5%	
57	Noble	9.2	9.9	10.7	10.5	10.0	10.0	10.6	6.0%	
58	Ohio	0.7	0.8	0.9	0.9	0.9	1.1	1.0	-5.7%	
59	Orange	5.7	5.5	5.5	5.3	5.1	5.1	5.1	0.9%	
60	Owen	2.0	2.1	2.9	2.1	2.1	2.2	2.4	6.7%	
61	Parke	5.0	4.9	4.9	5.6	5.0	4.9	5.0	2.5%	
62	Perry	1.0	0.9	0.9	0.8	0.8	0.8	0.8	0.5%	
63	Pike	2.8	2.2	2.2	2.0	1.8	1.9	2.0	4.9%	
64	Porter	21.0	20.7	20.7	21.0	21.8	22.1	22.3	0.5%	
65	Posey	1.3	1.2	1.1	1.1	1.1	1.2	1.5	22.6%	
66	Pulaski	0.8	1.0	0.8	0.7	0.7	0.7	0.6	-8.4%	
67	Putnam	2.5	2.7	2.7	2.7	2.5	2.4	2.6	5.9%	
68	Randolph	2.0	1.9	2.2	2.3	2.2	2.1	2.0	-4.0%	
69	Ripley	3.0	3.0	3.1	3.1	3.1	3.0	3.4	13.3%	
70	Rush	1.3	1.2	1.2	1.1	0.9	0.9	0.9	-2.3%	
71	St. Joseph	7.5	7.6	8.9	8.5	9.6	19.4	20.1	3.5%	
72	Scott	3.8	4.0	4.9	4.6	4.5	4.5	4.6	1.5%	
73	Shelby	3.9	3.7	3.9	3.8	3.5	3.5	4.4	27.5%	
74	Spencer	0.7	0.8	0.6	0.7	0.7	0.6	0.6	0.9%	
75	Starke	3.9	3.7	3.4	3.3	3.3	3.9	4.0	1.3%	
76	Steuben	11.8	12.6	11.7	11.5	11.4	16.9	16.9	0.2%	
77	Sullivan	0.7	0.8	0.8	0.7	0.6	0.7	0.9	29.3%	
78	Switzerland	0.9	0.9	1.0	1.0	0.9	0.9	0.9	0.5%	
79	Tippecanoe	17.0	16.9	16.6	17.3	19.0	19.4	21.0	8.2%	
80	Tipton	1.9	1.8	1.7	1.7	1.6	1.4	1.7	21.9%	
81	Union	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-8.9%	
82	Vanderburgh	12.3	12.2	12.9	14.1	13.3	14.0	15.1	8.2%	
83	Vermillion	2.1	2.0	2.0	1.8	1.7	1.8	1.8	-2.0%	
84	Vigo	4.3	4.2	4.4	4.2	4.0	4.5	4.7	6.0%	
85	Wabash	3.7	3.6	3.5	3.5	3.4	3.5	3.6	0.7%	
86	Warren	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-6.3%	
87	Warrick	5.1	5.3	5.7	5.7	5.4	6.9	7.5	9.1%	
88	Washington	2.9	2.6	2.8	2.8	2.8	2.7	2.9	8.8%	
89	Wayne	5.2	4.6	4.8	4.8	4.6	4.6	5.0	7.7%	
90	Wells	4.6	4.4	4.4	6.3	6.9	6.0	6.3	6.2%	
91	White	8.3	8.7	7.3	9.2	8.1	8.1	9.2	12.7%	
92	Whitley	4.2	4.0	3.8	3.9	4.2	4.1	4.0	-2.0%	
<b>Totals</b>		<b>558.7</b>	<b>560.2</b>	<b>585.9</b>	<b>613.0</b>	<b>633.6</b>	<b>767.6</b>	<b>856.5</b>	<b>11.6%</b>	
									Median	6.0%
									Maximum: Fayette	168.6%
									Minimum: Knox	-100.0%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	-	-
2	Allen	-	-	-	-	-	-	-
3	Bartholomew	-	-	-	-	-	-	-
4	Benton	-	-	-	-	-	-	-
5	Blackford	-	-	-	-	-	-	-
6	Boone	-	-	-	-	-	-	-
7	Brown	-	-	-	-	-	-	-
8	Carroll	-	-	-	-	-	-	-
9	Cass	-	-	-	-	-	-	-
10	Clark	-	-	-	-	-	-	-
11	Clay	2.1	0.9	0.2	1.4	0.9	0.5	28.4%
12	Clinton	-	-	-	-	-	-	-
13	Crawford	-	-	-	-	-	-	-
14	Daviess	11.3	5.5	4.6	7.3	7.6	5.4	-2.6%
15	Dearborn	-	-	-	-	-	-	-
16	Decatur	-	-	-	-	-	-	-
17	DeKalb	-	-	-	-	-	-	-
18	Delaware	0.3	0.2	0.1	0.2	0.1	0.0	491.2%
19	Dubois	0.4	0.1	0.1	0.2	0.2	0.1	57.6%
20	Elkhart	-	-	-	-	-	-	-
21	Fayette	-	-	-	-	-	-	-
22	Floyd	-	-	-	-	-	-	-
23	Fountain	-	-	-	-	-	-	-
24	Franklin	-	-	-	-	-	-	-
25	Fulton	-	-	-	-	-	-	-
26	Gibson	87.4	50.7	22.5	27.2	28.3	17.0	30.1%
27	Grant	-	-	-	-	-	-	-
28	Greene	4.2	2.6	2.1	2.7	2.7	0.7	268.4%
29	Hamilton	-	-	-	-	-	-	-
30	Hancock	-	-	-	-	-	-	-
31	Harrison	3.3	1.8	1.2	4.0	1.3	1.7	8.5%
32	Hendricks	-	-	-	-	-	-	-
33	Henry	-	-	-	-	-	-	-
34	Howard	-	-	-	-	-	-	-
35	Huntington	-	-	-	-	-	-	-
36	Jackson	-	-	-	-	-	-	-
37	Jasper	-	-	-	-	-	-	-
38	Jay	-	-	-	-	-	-	-
39	Jefferson	-	-	-	-	-	-	-
40	Jennings	-	-	-	-	-	-	-
41	Johnson	-	-	-	-	-	-	-
42	Knox	15.9	7.3	6.7	11.9	8.8	5.2	7.6%
43	Kosciusko	-	-	-	-	-	-	-
44	LaGrange	-	-	-	-	-	-	-
45	Lake	-	-	-	-	-	-	-
46	LaPorte	-	-	-	-	-	-	-
47	Lawrence	-	-	-	-	-	-	-
48	Madison	-	-	-	-	-	-	-
49	Marion	-	-	-	-	-	-	-
50	Marshall	-	-	-	-	-	-	-
51	Martin	0.0	0.0	0.0	0.0	0.0	0.0	1.8%



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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	-	-	-	-	-	-	-	
53	Monroe	-	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	-	
55	Morgan	-	-	-	-	-	-	-	
56	Newton	-	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	-	-	
59	Orange	-	-	-	-	-	-	-	
60	Owen	-	-	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	-	
62	Perry	0.0	0.0	0.0	-	-	-	-	
63	Pike	20.7	5.6	3.5	5.1	6.1	4.2	5.4	28.6%
64	Porter	-	-	-	-	-	-	-	-
65	Posey	34.3	16.1	11.6	15.9	19.7	15.0	20.3	34.8%
66	Pulaski	-	-	-	0.0	-	-	-	-
67	Putnam	-	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-	-
71	St. Joseph	-	-	-	-	-	-	-	-
72	Scott	-	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-	-
74	Spencer	6.6	3.2	3.2	2.7	3.5	1.9	1.9	0.0%
75	Starke	-	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-	-
77	Sullivan	11.6	5.4	5.0	6.4	6.2	4.9	4.6	-4.5%
78	Switzerland	-	-	-	-	-	-	-	-
79	Tippecanoe	-	-	-	-	-	-	-	-
80	Tipton	-	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-	-
82	Vanderburgh	4.7	1.9	1.2	1.8	1.6	1.3	1.7	30.3%
83	Vermillion	-	-	-	-	-	-	-	-
84	Vigo	19.5	6.4	3.9	4.7	7.2	4.9	7.1	45.5%
85	Wabash	-	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-	-
87	Warrick	1.1	0.5	0.3	0.5	0.4	0.3	0.5	47.1%
88	Washington	-	-	-	-	-	-	-	-
89	Wayne	-	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-	-
91	White	-	-	-	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>223.3</b>	<b>108.3</b>	<b>66.2</b>	<b>91.8</b>	<b>94.5</b>	<b>63.2</b>	<b>80.0</b>	<b>26.5%</b>	
					Median			29.3%	
					Maximum:	Delaware		491.2%	
					Minimum:	Sullivan		-4.5%	

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

Table 13 summarizes all exemptions, deductions, and abatements – for all property types combined – by county over a seven-year period from Pay 2015 to Pay 2021. Total exemptions – again, for all property types combined - can be found in Table 14, while similar data for total deductions and abatements can be found in Table 15. These tables show the percentage increase/decrease from Pay 2020 to Pay 2021 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2020 to Pay 2021 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

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

Total Exemptions, Deductions, & Abatements - All Property Types - (in Millions)				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	2,051.0		2,151.8	
<b>Median:</b>	890.8		928.3	
<b>Lowest:</b>	149.9	Union	155.7	Union
<b>Highest:</b>	23,674.3	Marion	25,729.3	Marion

Total Exemptions - All Property Types - (in Millions)				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	258.6		281.1	
<b>Median:</b>	75.8		81.3	
<b>Lowest:</b>	9.1	Union	9.3	Union
<b>Highest:</b>	4,538.1	Marion	5,704.2	Marion

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

	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	<b>1,792.4</b>		<b>1,870.8</b>	
<b>Median:</b>	<b>804.9</b>		<b>788.3</b>	
<b>Lowest:</b>	<b>137.8</b>	<b>Ohio</b>	<b>144.6</b>	<b>Ohio</b>
<b>Highest:</b>	<b>19,136.2</b>	<b>Marion</b>	<b>20,025.0</b>	<b>Marion</b>

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

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	806.8	821.7	841.2	861.6	898.9	940.6	966.9	2.8%
2 Allen	9,025.1	9,174.0	9,524.3	10,050.5	10,778.5	11,457.6	12,173.0	6.2%
3 Bartholomew	2,124.2	2,203.8	2,253.4	2,299.9	2,378.4	2,435.0	2,510.3	3.1%
4 Benton	413.4	371.8	425.0	443.3	342.4	370.2	365.4	-1.3%
5 Blackford	251.3	254.4	258.5	260.1	265.5	270.7	278.3	2.8%
6 Boone	2,429.9	2,568.9	2,713.3	2,911.8	3,085.1	3,453.8	3,737.5	8.2%
7 Brown	455.2	459.8	473.2	492.4	511.5	531.7	561.5	5.6%
8 Carroll	441.7	446.1	464.1	478.9	488.5	509.8	530.1	4.0%
9 Cass	628.8	634.0	644.3	657.1	675.9	694.9	729.6	5.0%
10 Clark	2,967.3	3,057.4	3,127.5	3,287.5	3,478.2	3,722.5	3,904.4	4.9%
11 Clay	485.4	490.9	497.2	501.0	498.9	499.1	502.2	0.6%
12 Clinton	690.8	703.2	708.2	711.6	711.5	723.1	768.3	6.2%
13 Crawford	165.3	166.3	167.5	171.9	181.7	188.2	192.6	2.4%
14 Daviess	569.5	582.9	604.6	630.0	650.8	662.3	678.2	2.4%
15 Dearborn	1,290.0	1,275.9	1,298.1	1,305.9	1,371.9	1,415.0	1,500.1	6.0%
16 Decatur	705.1	690.9	692.1	709.7	705.7	721.5	750.2	4.0%
17 DeKalb	1,013.3	1,033.9	1,083.1	1,106.5	1,152.5	1,223.6	1,264.4	3.3%
18 Delaware	2,584.9	2,605.8	2,657.8	2,648.2	2,692.4	2,745.0	2,819.6	2.7%
19 Dubois	1,138.2	1,154.5	1,185.5	1,213.2	1,252.5	1,288.2	1,330.1	3.3%
20 Elkhart	4,161.4	4,273.4	4,405.3	4,550.1	4,797.3	5,067.7	5,375.4	6.1%
21 Fayette	441.7	433.9	443.5	444.6	457.9	460.7	470.9	2.2%
22 Floyd	2,076.8	2,106.9	2,197.1	2,255.0	2,368.4	2,461.4	2,531.1	2.8%
23 Fountain	327.0	330.0	334.1	337.3	340.1	357.5	373.9	4.6%
24 Franklin	561.6	572.3	582.3	594.6	610.2	632.8	648.4	2.5%
25 Fulton	408.7	409.6	413.5	421.9	426.2	446.4	477.6	7.0%
26 Gibson	753.7	778.8	786.6	806.8	825.2	849.2	1,065.1	25.4%
27 Grant	1,722.5	1,718.3	1,711.9	1,717.1	1,690.4	1,728.0	1,746.5	1.1%
28 Greene	600.7	611.5	616.1	627.4	635.7	648.7	672.5	3.7%
29 Hamilton	11,029.3	11,593.9	12,072.0	12,505.2	13,315.3	14,180.2	14,920.2	5.2%
30 Hancock	2,147.5	2,181.0	2,292.2	2,386.2	2,474.7	2,562.7	2,750.7	7.3%
31 Harrison	928.3	940.4	969.5	1,000.8	1,038.3	1,086.3	1,139.1	4.9%
32 Hendricks	4,638.1	4,920.9	5,131.2	5,299.0	5,688.9	5,949.9	6,412.1	7.8%
33 Henry	932.9	934.3	946.9	1,031.8	1,049.0	1,048.8	1,061.6	1.2%
34 Howard	2,302.6	2,235.6	2,181.4	2,266.6	2,288.9	2,289.0	2,301.6	0.6%
35 Huntington	960.2	964.0	995.5	1,011.0	1,036.4	1,060.8	1,118.1	5.4%
36 Jackson	1,062.3	1,119.3	1,161.4	1,174.6	1,178.9	1,172.8	1,201.3	2.4%
37 Jasper	827.5	826.6	858.2	866.1	883.0	909.7	935.2	2.8%
38 Jay	387.7	406.6	407.0	407.2	456.1	453.3	454.7	0.3%
39 Jefferson	706.2	720.8	730.8	734.5	735.1	739.1	746.1	1.0%
40 Jennings	507.9	505.6	509.5	516.2	550.9	566.7	594.5	4.9%
41 Johnson	3,841.4	4,000.2	4,148.4	4,279.2	4,422.1	4,635.0	4,986.0	7.6%
42 Knox	1,458.9	1,411.1	1,383.2	1,333.5	1,184.7	1,130.8	1,030.0	-8.9%
43 Kosciusko	2,016.5	2,080.0	2,163.4	2,241.2	2,329.5	2,395.5	2,484.8	3.7%
44 LaGrange	828.8	880.5	910.5	936.4	981.3	1,017.5	1,040.0	2.2%
45 Lake	14,816.6	15,434.1	14,836.3	14,594.7	14,603.6	14,914.1	15,398.5	3.2%
46 LaPorte	2,605.2	2,703.0	2,679.2	2,601.4	2,784.9	3,010.5	3,051.0	1.3%
47 Lawrence	1,051.8	1,041.0	1,054.5	1,079.7	1,133.6	1,171.4	1,215.6	3.8%
48 Madison	2,822.4	2,837.0	2,822.4	2,806.6	2,906.3	3,040.2	3,153.3	3.7%
49 Marion	20,144.0	20,495.5	21,261.3	22,022.0	22,879.9	23,674.3	25,729.3	8.7%
50 Marshall	1,155.7	1,165.4	1,197.3	1,210.3	1,281.8	1,321.2	1,381.5	4.6%
51 Martin	198.1	197.0	200.3	201.9	207.4	214.6	218.9	2.0%

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

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	594.3	595.6	610.5	607.0	631.6	669.8	683.2	2.0%
53	Monroe	3,275.0	3,326.8	3,422.6	3,529.5	3,630.0	3,726.6	3,909.6	4.9%
54	Montgomery	957.3	960.9	987.2	998.9	1,054.3	1,084.2	1,101.6	1.6%
55	Morgan	1,812.1	1,844.3	1,870.9	1,958.9	2,050.0	2,493.4	2,623.6	5.2%
56	Newton	297.0	303.0	317.0	323.8	329.0	339.0	348.7	2.8%
57	Noble	1,112.8	1,144.6	1,167.3	1,198.1	1,234.1	1,280.8	1,348.5	5.3%
58	Ohio	136.4	135.3	135.1	136.2	142.9	150.5	157.3	4.5%
59	Orange	368.9	379.8	376.7	382.5	391.7	399.8	415.0	3.8%
60	Owen	426.7	426.9	437.4	443.7	458.4	471.0	508.4	7.9%
61	Parke	278.9	282.8	291.0	289.3	298.1	307.0	313.9	2.2%
62	Perry	367.3	368.6	373.0	373.6	383.6	396.5	397.5	0.2%
63	Pike	239.4	245.5	251.4	254.1	257.1	259.7	267.8	3.1%
64	Porter	5,386.5	5,429.0	5,595.2	5,797.7	5,912.4	6,075.2	6,369.5	4.8%
65	Posey	658.3	657.8	650.0	821.0	859.3	871.9	863.8	-0.9%
66	Pulaski	264.4	262.6	272.2	271.1	274.5	279.5	286.1	2.4%
67	Putnam	872.8	884.5	881.4	898.7	917.2	927.4	921.4	-0.7%
68	Randolph	468.8	836.4	734.6	670.2	642.5	626.4	648.6	3.5%
69	Ripley	689.9	696.7	695.0	702.2	721.9	730.7	782.7	7.1%
70	Rush	343.5	350.5	355.5	365.6	372.2	380.6	392.6	3.2%
71	St. Joseph	6,425.2	6,465.1	6,628.8	6,808.2	7,204.9	7,516.8	7,935.4	5.6%
72	Scott	438.4	469.7	477.7	485.2	472.4	497.4	523.0	5.1%
73	Shelby	1,016.1	1,025.8	1,025.1	1,044.9	1,088.8	1,163.0	1,194.7	2.7%
74	Spencer	490.5	487.0	511.8	505.9	521.3	525.2	555.9	5.8%
75	Starke	463.6	464.1	464.6	474.3	486.2	498.6	519.2	4.1%
76	Steuben	903.3	912.9	942.4	972.1	1,009.4	1,063.7	1,137.2	6.9%
77	Sullivan	321.5	315.8	317.5	314.7	320.3	321.6	328.0	2.0%
78	Switzerland	170.9	172.9	173.8	176.2	178.0	180.5	182.1	0.9%
79	Tippecanoe	3,707.4	3,881.9	4,001.6	4,258.8	4,410.3	4,589.1	4,707.9	2.6%
80	Tipton	536.2	507.7	471.2	466.1	467.5	466.2	472.4	1.3%
81	Union	137.8	134.3	145.1	145.7	147.0	149.9	155.7	3.8%
82	Vanderburgh	4,313.0	4,347.2	4,455.0	4,509.2	4,595.9	4,630.3	4,782.8	3.3%
83	Vermillion	311.1	335.6	333.2	335.0	337.6	340.5	358.1	5.2%
84	Vigo	2,210.3	2,229.0	2,259.8	2,277.1	2,341.3	2,351.5	2,335.6	-0.7%
85	Wabash	727.1	724.5	738.1	745.1	760.3	778.7	817.7	5.0%
86	Warren	184.4	188.8	193.4	195.1	200.7	206.8	215.0	4.0%
87	Warrick	1,793.4	1,791.1	1,784.8	1,839.5	1,947.0	2,087.3	2,152.3	3.1%
88	Washington	532.4	553.8	552.4	574.2	566.0	596.3	604.4	1.4%
89	Wayne	1,592.9	1,588.4	1,634.8	1,642.6	1,663.5	1,667.2	1,704.6	2.2%
90	Wells	706.5	713.7	740.9	755.4	766.4	805.0	860.6	6.9%
91	White	751.9	723.6	705.9	705.3	773.1	714.6	714.1	-0.1%
92	Whitley	958.8	939.5	963.4	964.6	993.7	1,024.5	1,124.4	9.7%
<b>Totals</b>		<b>163,853.6</b>	<b>167,628.9</b>	<b>170,966.7</b>	<b>175,218.9</b>	<b>181,495.2</b>	<b>188,694.6</b>	<b>197,968.6</b>	<b>4.9%</b>
						Median			3.4%
						Maximum:	Gibson		25.4%
						Minimum:	Knox		-8.9%

Table 14: Total Exemptions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	82.3	80.5	81.6	85.9	87.5	88.4	87.0	-1.7%
2	Allen	1,207.5	1,221.2	1,267.3	1,308.8	1,377.4	1,386.9	1,422.0	2.5%
3	Bartholomew	190.9	251.3	265.0	255.8	256.2	256.1	253.1	-1.2%
4	Benton	8.3	8.7	9.4	10.2	11.1	11.5	11.5	-0.1%
5	Blackford	22.2	23.2	23.1	21.9	22.8	21.8	21.4	-1.8%
6	Boone	227.9	227.6	227.5	222.0	244.8	264.4	269.4	1.9%
7	Brown	40.4	41.2	41.8	42.3	42.7	43.3	42.6	-1.6%
8	Carroll	40.8	41.0	41.0	41.1	40.7	42.2	43.4	2.8%
9	Cass	58.9	60.1	64.4	65.3	66.9	72.0	66.7	-7.4%
10	Clark	247.3	251.7	248.8	249.7	259.0	265.4	276.1	4.0%
11	Clay	44.2	43.9	43.8	47.8	44.9	44.5	41.8	-6.0%
12	Clinton	95.8	96.7	96.5	88.4	96.2	96.1	141.9	47.7%
13	Crawford	14.1	14.1	13.6	13.7	13.2	14.1	14.3	1.0%
14	Daviess	39.0	39.9	42.1	41.9	47.7	47.9	51.9	8.2%
15	Dearborn	93.6	89.2	92.4	95.2	95.4	93.9	96.6	2.9%
16	Decatur	63.2	63.0	65.8	70.7	71.4	75.2	75.6	0.6%
17	DeKalb	100.7	102.6	105.7	105.9	107.4	106.3	103.6	-2.5%
18	Delaware	790.5	804.6	826.9	810.0	815.9	843.5	863.3	2.4%
19	Dubois	164.0	167.1	173.6	173.5	171.3	180.0	183.1	1.7%
20	Elkhart	634.4	632.2	641.2	651.6	684.5	718.9	768.3	6.9%
21	Fayette	59.2	59.4	63.7	62.9	67.2	59.0	52.6	-10.8%
22	Floyd	230.6	236.1	233.1	244.6	240.0	238.8	236.8	-0.8%
23	Fountain	22.0	22.3	22.7	22.4	22.5	23.6	22.1	-6.6%
24	Franklin	53.6	53.8	53.4	53.6	49.8	54.1	51.6	-4.5%
25	Fulton	27.4	27.3	27.2	26.9	27.6	27.8	27.8	0.3%
26	Gibson	90.7	92.2	94.6	94.7	98.1	97.6	105.7	8.3%
27	Grant	538.9	544.5	544.0	553.7	511.8	510.4	509.4	-0.2%
28	Greene	45.2	44.1	42.7	44.4	44.0	46.7	43.9	-6.1%
29	Hamilton	920.1	1,040.4	1,079.7	1,085.2	1,147.4	1,187.3	1,227.7	3.4%
30	Hancock	116.3	116.4	123.3	124.0	126.1	123.8	124.8	0.8%
31	Harrison	69.9	70.4	71.6	72.7	72.6	74.2	81.1	9.4%
32	Hendricks	367.1	359.0	364.3	370.3	394.2	384.4	409.0	6.4%
33	Henry	79.8	79.4	79.8	76.2	77.4	76.4	80.9	5.9%
34	Howard	317.2	292.8	254.8	253.1	263.4	268.1	266.2	-0.7%
35	Huntington	203.9	201.6	208.4	208.7	210.3	208.6	212.2	1.7%
36	Jackson	124.1	125.2	131.1	134.5	137.1	143.9	157.1	9.2%
37	Jasper	54.6	55.8	77.3	80.4	83.6	84.7	81.5	-3.8%
38	Jay	28.5	37.6	31.4	30.7	30.9	34.6	34.4	-0.7%
39	Jefferson	91.9	99.8	100.0	100.6	102.6	102.7	106.4	3.6%
40	Jennings	40.6	40.4	40.5	40.6	41.0	39.4	39.0	-0.9%
41	Johnson	327.2	329.2	330.2	333.5	302.0	299.5	310.5	3.7%
42	Knox	102.0	81.0	82.5	85.8	92.2	90.8	374.4	312.4%
43	Kosciusko	231.2	248.9	258.9	275.9	288.0	288.9	283.0	-2.0%
44	LaGrange	69.0	67.7	70.0	70.5	72.5	73.2	69.0	-5.8%
45	Lake	1,714.5	1,806.5	1,909.4	1,949.2	1,990.6	2,037.0	2,077.3	2.0%
46	LaPorte	295.9	319.3	276.9	218.5	250.6	349.7	353.4	1.0%
47	Lawrence	113.8	114.3	114.9	115.2	120.1	117.7	117.7	0.0%
48	Madison	606.0	530.9	480.2	462.9	463.2	464.9	476.4	2.5%
49	Marion	4,363.8	4,305.9	4,418.5	4,550.5	4,600.5	4,538.1	5,704.2	25.7%
50	Marshall	196.0	191.7	201.7	203.6	222.9	225.0	232.6	3.4%
51	Martin	18.1	17.8	17.2	17.0	17.3	19.3	20.0	3.3%

Table 14: Total Exemptions (in Millions)

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	45.6	44.3	49.7	49.6	50.7	50.7	54.7	7.9%
53	Monroe	476.8	471.0	474.0	494.9	498.7	496.8	495.7	-0.2%
54	Montgomery	140.1	136.3	140.4	140.6	144.0	144.7	142.9	-1.2%
55	Morgan	167.7	168.1	165.7	163.7	181.7	181.0	169.8	-6.2%
56	Newton	12.9	12.9	13.7	13.5	14.2	14.0	13.9	-0.7%
57	Noble	124.7	125.2	123.3	126.1	130.9	135.9	141.6	4.2%
58	Ohio	11.9	10.6	10.0	10.9	12.9	12.7	12.6	-0.6%
59	Orange	31.5	36.4	37.0	38.9	40.3	40.0	43.6	9.1%
60	Owen	31.5	27.2	30.6	30.6	30.2	30.9	31.3	1.3%
61	Parke	22.0	21.7	22.0	22.1	22.0	22.5	22.2	-1.4%
62	Perry	30.8	29.7	30.4	29.7	30.9	30.6	29.8	-2.6%
63	Pike	22.4	22.7	23.2	23.1	22.6	22.2	21.4	-3.4%
64	Porter	481.8	498.1	488.2	519.8	516.8	516.2	520.6	0.9%
65	Posey	31.7	31.2	30.9	29.7	30.8	31.1	191.9	516.6%
66	Pulaski	20.8	20.3	20.4	21.0	21.5	21.5	23.3	8.5%
67	Putnam	134.9	135.1	130.4	128.3	137.2	142.6	140.7	-1.3%
68	Randolph	45.6	43.3	43.8	45.2	43.8	42.9	45.1	5.1%
69	Ripley	57.5	58.9	56.3	57.4	59.9	59.7	60.8	1.8%
70	Rush	23.9	23.5	24.0	25.8	25.0	25.5	24.8	-2.9%
71	St. Joseph	1,454.4	1,415.4	1,393.8	1,438.8	1,630.3	1,453.2	1,526.5	5.0%
72	Scott	38.6	37.2	37.5	37.9	37.5	37.5	42.4	13.1%
73	Shelby	49.0	54.4	53.3	54.1	52.9	53.5	49.4	-7.7%
74	Spencer	80.5	74.9	77.8	69.2	75.2	72.8	72.5	-0.4%
75	Starke	19.2	19.3	18.7	19.0	18.5	18.4	18.6	0.7%
76	Steuben	108.6	109.3	116.2	114.8	108.5	107.8	108.0	0.2%
77	Sullivan	25.0	24.8	25.5	24.4	24.9	24.2	23.0	-4.8%
78	Switzerland	11.2	10.8	10.9	10.3	10.6	10.5	10.1	-4.0%
79	Tippecanoe	585.3	595.9	637.3	657.1	666.6	700.2	718.3	2.6%
80	Tipton	44.6	40.6	44.3	42.3	42.4	42.7	42.4	-0.6%
81	Union	8.8	9.1	9.3	9.1	9.1	9.1	9.3	1.3%
82	Vanderburgh	769.3	757.4	796.1	782.0	779.5	788.6	889.1	12.7%
83	Vermillion	39.3	66.5	64.8	64.4	65.5	65.5	62.7	-4.2%
84	Vigo	373.2	375.1	386.2	404.0	472.5	447.3	379.4	-15.2%
85	Wabash	99.0	96.9	98.7	98.2	98.0	97.2	103.1	6.1%
86	Warren	8.1	9.3	9.2	8.1	9.4	9.8	9.9	0.7%
87	Warrick	183.8	169.3	165.9	181.9	200.9	253.5	266.0	5.0%
88	Washington	37.3	39.3	38.4	38.4	38.1	36.8	37.6	2.0%
89	Wayne	394.3	377.5	391.9	391.7	402.6	402.6	403.2	0.1%
90	Wells	59.8	59.0	63.2	62.1	66.7	65.5	64.7	-1.1%
91	White	47.0	51.9	53.1	52.8	57.3	50.3	51.7	2.7%
92	Whitley	63.7	55.0	62.3	56.3	63.7	62.9	62.6	-0.5%
<b>Totals</b>		<b>22,099.1</b>	<b>22,236.8</b>	<b>22,643.7</b>	<b>22,952.3</b>	<b>23,668.9</b>	<b>23,794.1</b>	<b>25,859.4</b>	<b>8.7%</b>
						Median			0.8%
						Maximum:	Posey		516.6%
						Minimum:	Vigo		-15.2%

Table 15: Total Deductions & Abatements (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	724.5	741.2	759.6	775.7	811.4	852.1	879.9	3.3%
2	Allen	7,817.6	7,952.8	8,257.0	8,741.8	9,401.1	10,070.7	10,751.0	6.8%
3	Bartholomew	1,933.3	1,952.5	1,988.3	2,044.1	2,122.2	2,178.9	2,257.2	3.6%
4	Benton	405.2	363.1	415.6	433.0	331.3	358.6	353.9	-1.3%
5	Blackford	229.0	231.2	235.4	238.2	242.7	248.8	256.9	3.2%
6	Boone	2,202.0	2,341.2	2,485.8	2,689.8	2,840.3	3,189.4	3,468.2	8.7%
7	Brown	414.8	418.6	431.4	450.1	468.8	488.3	518.9	6.3%
8	Carroll	400.9	405.1	423.1	437.8	447.9	467.6	486.6	4.1%
9	Cass	569.9	574.0	579.9	591.8	609.0	622.9	662.9	6.4%
10	Clark	2,720.0	2,805.7	2,878.7	3,037.9	3,219.1	3,457.1	3,628.4	5.0%
11	Clay	441.2	447.1	453.4	453.2	454.0	454.6	460.4	1.3%
12	Clinton	595.0	606.5	611.8	623.2	615.4	627.0	626.4	-0.1%
13	Crawford	151.2	152.2	154.0	158.2	168.4	174.1	178.4	2.5%
14	Daviess	530.5	543.0	562.5	588.0	603.1	614.3	626.3	1.9%
15	Dearborn	1,196.4	1,186.7	1,205.7	1,210.7	1,276.5	1,321.1	1,403.4	6.2%
16	Decatur	641.9	628.0	626.3	639.0	634.4	646.3	674.6	4.4%
17	DeKalb	912.6	931.3	977.4	1,000.6	1,045.1	1,117.4	1,160.7	3.9%
18	Delaware	1,794.4	1,801.2	1,830.9	1,838.2	1,876.5	1,901.5	1,956.3	2.9%
19	Dubois	974.1	987.4	1,011.9	1,039.7	1,081.2	1,108.2	1,147.0	3.5%
20	Elkhart	3,527.1	3,641.2	3,764.1	3,898.5	4,112.8	4,348.8	4,607.2	5.9%
21	Fayette	382.5	374.5	379.8	381.6	390.7	401.7	418.3	4.1%
22	Floyd	1,846.2	1,870.7	1,964.0	2,010.4	2,128.4	2,222.6	2,294.3	3.2%
23	Fountain	305.1	307.6	311.3	314.9	317.6	333.9	351.8	5.4%
24	Franklin	508.0	518.5	528.9	541.1	560.4	578.8	596.8	3.1%
25	Fulton	381.3	382.3	386.3	395.0	398.6	418.7	449.7	7.4%
26	Gibson	663.1	686.6	692.0	712.0	727.2	751.6	959.4	27.6%
27	Grant	1,183.6	1,173.8	1,167.9	1,163.4	1,178.6	1,217.6	1,237.1	1.6%
28	Greene	555.5	567.3	573.4	583.0	591.7	602.0	628.7	4.4%
29	Hamilton	10,109.1	10,553.5	10,992.2	11,420.0	12,167.9	12,993.0	13,692.5	5.4%
30	Hancock	2,031.3	2,064.6	2,168.8	2,262.2	2,348.5	2,438.9	2,625.9	7.7%
31	Harrison	858.5	870.0	897.9	928.2	965.6	1,012.1	1,057.9	4.5%
32	Hendricks	4,271.0	4,561.9	4,766.8	4,928.7	5,294.7	5,565.5	6,003.1	7.9%
33	Henry	853.1	854.9	867.1	955.6	971.6	972.4	980.6	0.9%
34	Howard	1,985.4	1,942.8	1,926.5	2,013.5	2,025.5	2,020.8	2,035.5	0.7%
35	Huntington	756.3	762.5	787.1	802.2	826.2	852.3	905.9	6.3%
36	Jackson	938.2	994.1	1,030.2	1,040.2	1,041.8	1,028.8	1,044.2	1.5%
37	Jasper	772.9	770.8	780.9	785.7	799.4	825.0	853.7	3.5%
38	Jay	359.3	369.0	375.6	376.5	425.2	418.7	420.3	0.4%
39	Jefferson	614.3	621.0	630.8	633.8	632.4	636.4	639.8	0.5%
40	Jennings	467.3	465.2	469.0	475.6	510.0	527.3	555.5	5.4%
41	Johnson	3,514.3	3,671.0	3,818.2	3,945.7	4,120.1	4,335.5	4,675.5	7.8%
42	Knox	1,356.9	1,330.1	1,300.7	1,247.7	1,092.5	1,040.1	655.6	-37.0%
43	Kosciusko	1,785.3	1,831.1	1,904.5	1,965.3	2,041.6	2,106.6	2,201.8	4.5%
44	LaGrange	759.8	812.9	840.6	865.9	908.8	944.3	971.1	2.8%
45	Lake	13,102.1	13,627.6	12,926.9	12,645.5	12,613.0	12,877.1	13,321.2	3.4%
46	LaPorte	2,309.3	2,383.7	2,402.3	2,382.9	2,534.4	2,660.8	2,697.7	1.4%
47	Lawrence	937.9	926.7	939.7	964.5	1,013.5	1,053.7	1,097.9	4.2%
48	Madison	2,216.4	2,306.1	2,342.3	2,343.7	2,443.1	2,575.2	2,676.9	3.9%
49	Marion	15,780.2	16,189.6	16,842.9	17,471.5	18,279.4	19,136.2	20,025.0	4.6%
50	Marshall	959.7	973.7	995.6	1,006.7	1,058.9	1,096.2	1,148.9	4.8%
51	Martin	180.0	179.3	183.2	184.9	190.1	195.3	198.9	1.9%



Table 15: Total Deductions & Abatements (in Millions)

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	548.8	551.4	560.9	557.4	580.9	619.1	628.6	1.5%
53	Monroe	2,798.2	2,855.7	2,948.7	3,034.6	3,131.3	3,229.8	3,413.9	5.7%
54	Montgomery	817.3	824.5	846.8	858.3	910.3	939.5	958.7	2.0%
55	Morgan	1,644.5	1,676.2	1,705.2	1,795.2	1,868.3	2,312.4	2,453.8	6.1%
56	Newton	284.0	290.2	303.3	310.3	314.8	325.0	334.8	3.0%
57	Noble	988.1	1,019.5	1,044.0	1,071.9	1,103.3	1,144.9	1,206.8	5.4%
58	Ohio	124.5	124.7	125.1	125.3	130.0	137.8	144.6	5.0%
59	Orange	337.4	343.4	339.7	343.6	351.5	359.8	371.3	3.2%
60	Owen	395.2	399.7	406.8	413.1	428.2	440.2	477.2	8.4%
61	Parke	256.9	261.1	269.0	267.2	276.0	284.5	291.7	2.5%
62	Perry	336.5	338.9	342.6	343.9	352.7	365.9	367.7	0.5%
63	Pike	217.0	222.8	228.2	231.0	234.5	237.6	246.3	3.7%
64	Porter	4,904.7	4,930.9	5,107.0	5,277.9	5,395.6	5,559.1	5,849.0	5.2%
65	Posey	626.6	626.6	619.1	791.3	828.4	840.8	671.9	-20.1%
66	Pulaski	243.7	242.3	251.7	250.1	253.0	258.0	262.8	1.8%
67	Putnam	737.9	749.3	750.9	770.4	780.0	784.9	780.7	-0.5%
68	Randolph	423.3	793.1	690.8	625.0	598.7	583.5	603.5	3.4%
69	Ripley	632.4	637.8	638.7	644.8	662.1	670.9	721.9	7.6%
70	Rush	319.6	327.0	331.5	339.7	347.2	355.0	367.8	3.6%
71	St. Joseph	4,970.8	5,049.7	5,235.0	5,369.4	5,574.7	6,063.6	6,408.9	5.7%
72	Scott	399.8	432.5	440.2	447.3	434.9	460.0	480.6	4.5%
73	Shelby	967.1	971.5	971.7	990.9	1,035.9	1,109.4	1,145.2	3.2%
74	Spencer	410.0	412.0	434.0	436.7	446.1	452.4	483.4	6.8%
75	Starke	444.4	444.8	445.9	455.3	467.7	480.1	500.6	4.3%
76	Steuben	794.7	803.6	826.1	857.3	900.9	955.9	1,029.2	7.7%
77	Sullivan	296.6	291.1	292.1	290.3	295.5	297.5	305.0	2.5%
78	Switzerland	159.7	162.1	162.9	165.9	167.4	170.1	172.0	1.2%
79	Tippecanoe	3,122.1	3,286.0	3,364.3	3,601.8	3,743.8	3,889.0	3,989.6	2.6%
80	Tipton	491.6	467.1	426.9	423.7	425.1	423.5	430.0	1.5%
81	Union	128.9	125.3	135.8	136.6	137.8	140.8	146.4	4.0%
82	Vanderburgh	3,543.7	3,589.8	3,658.9	3,727.1	3,816.4	3,841.7	3,893.7	1.4%
83	Vermillion	271.8	269.1	268.4	270.6	272.0	275.0	295.3	7.4%
84	Vigo	1,837.1	1,853.9	1,873.6	1,873.1	1,868.8	1,904.2	1,956.2	2.7%
85	Wabash	628.1	627.5	639.5	646.9	662.3	681.5	714.6	4.9%
86	Warren	176.3	179.5	184.2	187.0	191.4	197.0	205.2	4.2%
87	Warrick	1,609.5	1,621.8	1,619.0	1,657.7	1,746.1	1,833.8	1,886.3	2.9%
88	Washington	495.2	514.5	513.9	535.8	527.9	559.5	566.8	1.3%
89	Wayne	1,198.6	1,210.9	1,242.9	1,250.9	1,260.9	1,264.5	1,301.4	2.9%
90	Wells	646.7	654.7	677.7	693.3	699.7	739.5	795.9	7.6%
91	White	704.9	671.7	652.7	652.5	715.8	664.3	662.4	-0.3%
92	Whitley	895.1	884.5	901.0	908.3	930.0	961.7	1,061.9	10.4%
<b>Totals</b>		<b>141,754.5</b>	<b>145,392.1</b>	<b>148,323.0</b>	<b>152,266.6</b>	<b>157,826.3</b>	<b>164,900.5</b>	<b>172,109.2</b>	<b>4.4%</b>
						Median			3.6%
						Maximum:	Gibson		27.6%
						Minimum:	Knox		-37.0%

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

Tables 16 through 18 summarize all real property exemptions, deductions, and abatements over a seven-year period, from Pay 2015 to Pay 2021. Table 16 summarizes the totals for exemptions, deductions, and abatements combined. Table 17 summarizes the real property exemptions. Table 18 combines both real property deductions and abatements. These tables show the percentage increase/decrease from Pay 2020 to Pay 2021 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2020 to Pay 2021 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following real property deductions and abatements are included:

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

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

<b>Total Exemptions, Deductions, &amp; Abatements - Real Property - (in Millions)</b>				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	1,942.2		2,041.7	
<b>Median:</b>	800.4		831.1	
<b>Lowest:</b>	148.4	Union	154.4	Union
<b>Highest:</b>	22,171.0	Marion	24,147.5	Marion

<b>Total Exemptions - Real Property - (in Millions)</b>				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	223.7		239.9	
<b>Median:</b>	72.2		75.8	
<b>Lowest:</b>	8.5	Warren	8.5	Warren
<b>Highest:</b>	3,570.8	Marion	4,701.8	Marion

<b>Total Deductions &amp; Abatements - Real Property - (in Millions)</b>				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	1,718.6		1,801.8	
<b>Median:</b>	712.9		732.9	
<b>Lowest:</b>	137.5	Ohio	144.4	Ohio
<b>Highest:</b>	18,600.2	Marion	19,445.7	Marion

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	769.3	774.1	793.1	817.7	832.8	852.8	2.8%	
2	Allen	8,552.0	8,729.6	9,087.9	9,570.4	10,189.7	10,657.4	5.9%	
3	Bartholomew	1,971.1	2,060.4	2,129.3	2,193.5	2,240.3	2,307.1	3.9%	
4	Benton	148.7	154.8	155.0	162.0	169.1	180.0	8.5%	
5	Blackford	228.6	231.0	236.8	240.7	244.2	247.4	2.9%	
6	Boone	2,364.0	2,504.2	2,631.9	2,804.8	2,958.4	3,271.1	8.1%	
7	Brown	454.2	458.8	472.5	491.6	510.8	530.9	5.6%	
8	Carroll	437.9	442.7	462.1	477.1	487.6	500.0	4.0%	
9	Cass	609.6	617.4	627.8	643.9	662.8	674.4	3.2%	
10	Clark	2,858.9	2,931.8	3,006.0	3,161.0	3,367.7	3,601.4	4.5%	
11	Clay	476.7	482.5	487.9	490.6	489.6	490.8	1.0%	
12	Clinton	648.8	661.2	672.5	683.1	697.0	707.8	1.9%	
13	Crawford	164.6	165.8	167.1	171.3	181.3	187.6	2.4%	
14	Daviess	563.8	576.8	601.0	623.0	643.4	654.6	2.8%	
15	Dearborn	1,267.3	1,272.8	1,294.4	1,301.9	1,368.1	1,411.2	6.0%	
16	Decatur	626.0	626.1	636.2	655.6	659.9	681.1	4.8%	
17	DeKalb	965.1	986.3	1,033.2	1,060.5	1,094.4	1,170.5	4.0%	
18	Delaware	2,507.6	2,523.5	2,571.8	2,562.4	2,609.8	2,669.1	3.2%	
19	Dubois	1,089.5	1,101.5	1,127.4	1,152.3	1,192.7	1,228.2	3.5%	
20	Elkhart	4,015.4	4,115.5	4,244.6	4,385.8	4,634.8	4,910.6	6.2%	
21	Fayette	423.2	413.6	421.6	420.8	427.5	439.3	3.3%	
22	Floyd	2,048.3	2,081.1	2,178.7	2,233.1	2,342.3	2,439.8	2.1%	
23	Fountain	323.5	325.0	329.7	333.8	339.4	356.6	4.4%	
24	Franklin	559.9	570.6	580.7	593.6	608.9	631.5	2.5%	
25	Fulton	406.3	407.3	409.8	417.2	421.8	438.3	6.0%	
26	Gibson	743.5	764.9	774.0	792.6	812.7	835.7	3.6%	
27	Grant	1,592.7	1,597.3	1,602.1	1,616.8	1,593.7	1,624.3	1.6%	
28	Greene	588.3	597.0	600.7	611.5	621.7	636.6	3.3%	
29	Hamilton	10,845.7	11,387.4	11,857.4	12,301.9	13,066.4	13,930.6	5.3%	
30	Hancock	2,102.5	2,137.4	2,235.9	2,327.0	2,411.1	2,489.1	2,677.6	7.6%
31	Harrison	921.9	935.0	964.3	994.1	1,031.3	1,079.2	1,132.3	4.9%
32	Hendricks	4,539.8	4,848.8	5,037.6	5,207.6	5,599.7	5,840.0	6,246.3	7.0%
33	Henry	913.4	917.8	928.9	996.0	1,007.7	1,017.5	1,038.2	2.0%
34	Howard	1,771.9	1,751.2	1,836.3	1,863.0	1,923.6	1,995.7	2,072.2	3.8%
35	Huntington	916.1	916.4	954.8	971.9	994.1	1,015.5	1,067.9	5.2%
36	Jackson	925.5	945.1	972.4	1,007.9	1,029.0	1,043.6	1,067.3	2.3%
37	Jasper	779.8	782.0	819.7	835.4	857.5	884.5	912.6	3.2%
38	Jay	349.8	360.2	363.2	375.7	381.5	385.8	394.9	2.4%
39	Jefferson	687.4	702.2	716.5	726.1	729.6	734.2	740.0	0.8%
40	Jennings	491.9	491.0	496.7	500.9	529.2	540.7	551.2	2.0%
41	Johnson	3,763.4	3,912.8	4,051.5	4,179.6	4,331.7	4,558.7	4,901.3	7.5%
42	Knox	728.6	706.0	728.3	730.5	741.2	730.4	734.2	0.5%
43	Kosciusko	1,924.5	1,981.5	2,063.8	2,134.3	2,229.4	2,296.3	2,393.0	4.2%
44	LaGrange	813.9	863.9	891.0	911.9	956.1	993.1	1,018.0	2.5%
45	Lake	12,595.0	12,868.8	13,005.9	13,316.1	13,692.9	14,240.4	14,865.5	4.4%
46	LaPorte	2,528.8	2,587.0	2,543.5	2,504.8	2,643.0	2,871.7	2,951.7	2.8%
47	Lawrence	972.6	982.6	1,000.1	1,017.5	1,059.7	1,080.8	1,124.1	4.0%
48	Madison	2,569.3	2,570.6	2,567.9	2,562.6	2,637.7	2,765.0	2,870.0	3.8%

49	Marion	18,911.4	19,156.6	19,864.6	20,535.6	21,324.6	22,171.0	24,147.5	8.9%
50	Marshall	1,098.5	1,107.2	1,136.2	1,154.0	1,220.9	1,260.9	1,311.3	4.0%
51	Martin	195.6	194.6	198.3	200.2	205.9	212.6	217.2	2.2%
52	Miami	583.4	584.1	597.6	593.3	618.5	650.0	661.9	1.8%
53	Monroe	3,142.8	3,201.5	3,298.8	3,412.8	3,517.3	3,612.0	3,799.6	5.2%
54	Montgomery	900.3	909.4	929.6	932.3	974.5	1,014.9	1,046.8	3.1%
55	Morgan	1,787.2	1,820.4	1,850.0	1,914.3	1,996.9	2,098.6	2,213.7	5.5%
56	Newton	290.0	295.0	309.7	317.4	323.2	333.1	342.8	2.9%
57	Noble	1,056.2	1,085.5	1,115.3	1,144.8	1,185.6	1,231.5	1,303.3	5.8%
58	Ohio	136.1	135.1	134.7	135.8	142.5	150.0	156.8	4.5%
59	Orange	363.7	371.7	368.6	374.9	384.5	391.5	404.9	3.4%
60	Owen	425.4	425.1	436.8	442.5	455.5	470.0	502.4	6.9%
61	Parke	277.1	281.0	288.4	287.6	295.5	302.9	309.7	2.3%
62	Perry	346.7	345.1	353.2	352.3	359.2	367.7	377.1	2.6%
63	Pike	236.9	243.5	249.5	252.3	255.5	258.2	266.9	3.4%
64	Porter	5,175.5	5,277.3	5,395.6	5,548.0	5,647.6	5,821.4	6,152.1	5.7%
65	Posey	621.3	618.5	632.5	640.8	657.1	675.3	702.5	4.0%
66	Pulaski	252.4	249.1	261.6	266.9	271.1	276.3	282.4	2.2%
67	Putnam	807.4	806.0	800.8	815.1	837.3	853.6	861.8	1.0%
68	Randolph	439.8	442.2	450.4	458.9	467.6	472.6	489.8	3.6%
69	Ripley	680.6	686.9	686.1	694.5	714.4	723.2	775.2	7.2%
70	Rush	336.8	336.0	337.4	346.8	352.0	360.7	373.9	3.6%
71	St. Joseph	5,992.4	6,070.8	6,269.6	6,461.8	6,879.3	7,005.5	7,321.6	4.5%
72	Scott	417.6	431.7	435.5	442.7	445.1	458.0	478.3	4.4%
73	Shelby	944.7	962.5	966.2	985.6	1,023.8	1,086.7	1,124.9	3.5%
74	Spencer	483.3	484.2	504.5	503.2	513.4	518.4	540.3	4.2%
75	Starke	457.6	459.0	460.8	471.4	483.2	494.9	514.6	4.0%
76	Steuben	869.1	881.4	908.6	931.3	971.7	1,029.3	1,093.0	6.2%
77	Sullivan	306.7	307.7	309.4	310.3	317.3	318.7	325.0	2.0%
78	Switzerland	170.4	172.7	173.4	176.0	177.7	180.1	181.8	0.9%
79	Tippecanoe	3,419.1	3,508.2	3,681.6	3,781.9	3,918.8	4,081.0	4,264.1	4.5%
80	Tipton	385.7	392.9	390.0	397.9	411.7	418.8	435.4	4.0%
81	Union	134.8	134.1	139.6	142.4	144.8	148.4	154.4	4.0%
82	Vanderburgh	4,103.9	4,130.3	4,252.5	4,310.8	4,379.6	4,410.3	4,556.3	3.3%
83	Vermillion	296.2	295.4	292.9	296.5	298.9	302.3	323.9	7.2%
84	Vigo	2,044.7	2,076.0	2,132.2	2,166.1	2,264.2	2,275.6	2,294.9	0.9%
85	Wabash	720.2	717.9	730.5	733.9	750.0	765.0	800.4	4.6%
86	Warren	175.1	179.2	184.0	186.8	192.4	198.3	207.1	4.4%
87	Warrick	1,706.2	1,728.3	1,737.3	1,786.5	1,868.2	1,991.4	2,059.1	3.4%
88	Washington	518.6	539.8	534.8	553.7	543.5	563.9	582.3	3.3%
89	Wayne	1,510.4	1,499.9	1,524.7	1,526.6	1,530.1	1,543.5	1,561.0	1.1%
90	Wells	651.6	661.6	689.8	708.8	729.0	759.6	787.9	3.7%
91	White	544.0	550.9	559.2	578.3	596.1	613.6	633.2	3.2%
92	Whitley	877.1	881.4	906.6	921.4	950.2	984.1	1,039.2	5.6%
<b>Totals</b>		<b>153,341.0</b>	<b>156,458.9</b>	<b>160,851.1</b>	<b>165,329.0</b>	<b>171,851.3</b>	<b>178,684.5</b>	<b>187,840.8</b>	<b>5.1%</b>
						Median			3.8%
						Maximum:	Marion		8.9%
						Minimum:	Knox		0.5%

Table 17: Real Property Exemptions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	79.6	77.6	78.8	83.0	84.5	85.5	84.0	-1.8%
2	Allen	1,055.9	1,071.5	1,110.1	1,152.5	1,206.3	1,210.3	1,232.3	1.8%
3	Bartholomew	184.8	245.3	257.3	248.6	247.7	247.3	245.9	-0.6%
4	Benton	7.8	8.3	8.9	9.8	10.6	11.1	11.0	-0.2%
5	Blackford	19.9	20.5	20.7	19.4	20.4	19.6	19.1	-2.6%
6	Boone	217.4	216.1	214.9	210.0	227.7	245.2	250.1	2.0%
7	Brown	39.6	40.4	41.2	41.7	42.1	42.6	41.9	-1.6%
8	Carroll	39.4	39.6	39.6	39.7	40.7	40.8	43.4	6.6%
9	Cass	56.2	56.9	60.9	61.9	63.3	65.4	63.6	-2.8%
10	Clark	241.0	245.9	242.3	242.7	252.2	258.0	267.6	3.7%
11	Clay	40.2	40.2	40.2	43.9	41.6	40.8	38.1	-6.5%
12	Clinton	90.8	91.6	91.1	88.4	91.3	93.0	95.0	2.2%
13	Crawford	13.8	14.1	13.5	13.5	13.2	14.0	14.1	0.9%
14	Daviess	37.6	38.6	42.1	41.3	46.6	46.3	47.2	1.9%
15	Dearborn	91.6	86.7	89.3	91.7	92.1	90.8	93.6	3.0%
16	Decatur	60.5	60.4	63.2	68.1	69.0	72.7	73.1	0.6%
17	DeKalb	93.2	95.4	97.9	98.1	99.4	98.0	100.0	2.0%
18	Delaware	731.6	743.6	764.7	745.9	748.3	779.8	806.4	3.4%
19	Dubois	119.9	120.4	122.5	121.9	121.7	129.1	132.0	2.2%
20	Elkhart	558.6	554.9	559.6	563.7	595.4	627.3	670.9	7.0%
21	Fayette	50.9	50.7	54.6	53.7	52.5	51.9	49.9	-3.8%
22	Floyd	224.1	227.6	224.5	236.2	231.0	234.8	231.2	-1.6%
23	Fountain	22.0	22.1	22.6	22.3	22.5	23.6	22.0	-6.6%
24	Franklin	52.5	52.7	52.3	52.9	48.8	53.0	50.6	-4.5%
25	Fulton	26.4	26.2	26.1	25.8	26.4	26.6	26.7	0.3%
26	Gibson	90.3	85.9	88.2	88.3	91.5	91.1	98.7	8.3%
27	Grant	486.7	485.6	484.1	496.1	456.4	453.1	452.2	-0.2%
28	Greene	43.4	42.2	42.7	42.6	42.1	44.8	42.4	-5.4%
29	Hamilton	778.1	881.7	917.3	930.2	973.9	1,009.7	1,040.2	3.0%
30	Hancock	111.0	111.1	118.1	118.9	120.9	118.6	119.5	0.8%
31	Harrison	67.2	67.7	68.9	69.3	69.9	71.4	78.3	9.8%
32	Hendricks	333.6	327.6	330.9	336.9	359.9	350.1	366.9	4.8%
33	Henry	75.6	75.1	75.2	71.9	72.5	71.7	76.1	6.2%
34	Howard	240.1	210.7	227.4	223.8	232.7	234.3	229.2	-2.2%
35	Huntington	183.7	181.1	187.8	187.1	188.8	186.2	189.9	2.0%
36	Jackson	107.1	107.1	112.0	116.1	118.0	124.4	136.8	10.0%
37	Jasper	53.0	52.8	73.1	73.0	75.2	76.4	75.5	-1.2%
38	Jay	28.5	35.9	31.3	28.9	29.1	28.6	27.1	-5.1%
39	Jefferson	91.9	99.8	100.0	100.6	102.6	102.7	101.2	-1.4%
40	Jennings	36.8	36.5	36.5	36.5	36.8	37.4	37.0	-1.0%
41	Johnson	307.3	308.3	314.2	310.5	276.9	274.8	283.1	3.0%
42	Knox	77.0	76.1	77.8	80.4	85.1	83.8	83.9	0.1%
43	Kosciusko	217.7	233.5	243.7	257.6	267.2	268.4	263.3	-1.9%
44	LaGrange	64.7	63.1	65.1	65.0	66.8	67.4	62.9	-6.7%
45	Lake	1,477.2	1,620.2	1,651.9	1,679.3	1,710.1	1,751.2	1,785.6	2.0%
46	LaPorte	241.8	264.2	221.7	191.2	224.3	323.1	317.5	-1.8%
47	Lawrence	113.8	114.3	114.9	115.2	120.1	117.7	117.7	0.0%
48	Madison	414.9	391.6	393.3	374.7	375.7	375.4	389.2	3.7%
49	Marion	3,523.4	3,446.5	3,517.0	3,628.3	3,637.8	3,570.8	4,701.8	31.7%
50	Marshall	173.2	170.2	177.0	180.2	198.8	201.1	208.0	3.5%
51	Martin	17.4	17.1	17.2	17.0	17.3	18.5	19.0	3.0%

Table 17: Real Property Exemptions (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021			
52	Miami	41.8	40.7	46.2	45.9	47.1	47.2	51.1	8.2%		
53	Monroe	416.7	410.6	411.0	428.6	441.2	440.1	441.0	0.2%		
54	Montgomery	126.2	121.5	127.0	125.5	127.3	126.5	132.6	4.8%		
55	Morgan	152.8	155.0	152.8	150.0	167.7	163.9	153.8	-6.2%		
56	Newton	12.5	12.4	13.1	13.0	13.7	13.5	13.3	-0.9%		
57	Noble	117.6	117.9	116.2	118.6	123.1	127.8	133.5	4.4%		
58	Ohio	11.6	10.5	9.8	10.7	12.7	12.5	12.4	-0.6%		
59	Orange	30.9	32.8	33.2	35.1	36.3	35.9	36.1	0.7%		
60	Owen	31.2	27.2	30.6	30.4	30.1	30.6	31.0	1.0%		
61	Parke	21.5	21.2	21.4	21.5	22.0	21.7	22.2	2.3%		
62	Perry	29.0	27.8	29.1	27.7	28.8	28.6	29.8	4.2%		
63	Pike	21.8	22.0	22.5	22.3	21.9	21.5	21.4	-0.4%		
64	Porter	445.5	462.1	449.2	479.7	474.7	473.1	476.0	0.6%		
65	Posey	30.7	31.0	29.8	29.7	29.4	29.9	30.8	2.9%		
66	Pulaski	19.6	19.1	19.0	19.7	21.5	21.3	22.0	3.5%		
67	Putnam	120.7	119.9	114.9	112.4	120.6	125.2	123.4	-1.4%		
68	Randolph	42.3	39.9	40.4	41.7	40.7	39.7	41.4	4.4%		
69	Ripley	56.5	57.4	54.9	55.9	58.4	58.3	59.2	1.5%		
70	Rush	22.5	22.3	22.7	24.5	23.8	24.2	23.5	-2.9%		
71	St. Joseph	1,083.9	1,089.0	1,125.1	1,162.4	1,348.9	1,179.3	1,246.5	5.7%		
72	Scott	38.3	36.8	37.2	37.9	37.5	37.0	41.8	13.0%		
73	Shelby	49.0	52.3	51.7	52.3	50.8	50.7	49.4	-2.6%		
74	Spencer	74.3	72.8	71.4	67.2	67.8	66.5	66.3	-0.3%		
75	Starke	18.6	18.7	18.1	18.4	17.8	17.7	17.8	0.5%		
76	Steuben	92.0	90.6	97.1	95.0	94.7	93.8	94.5	0.7%		
77	Sullivan	24.8	24.8	25.5	24.4	24.9	24.2	23.0	-4.8%		
78	Switzerland	11.0	10.8	10.7	10.3	10.5	10.2	9.9	-3.2%		
79	Tippecanoe	506.4	520.8	560.9	572.3	595.2	621.1	637.4	2.6%		
80	Tipton	40.6	37.1	39.9	37.4	37.6	37.5	36.9	-1.4%		
81	Union	8.8	8.9	9.2	9.1	9.0	9.0	9.2	2.0%		
82	Vanderburgh	615.3	607.8	652.7	641.2	633.3	639.2	689.0	7.8%		
83	Vermillion	36.3	37.2	31.9	31.3	31.6	31.3	32.7	4.3%		
84	Vigo	329.0	330.4	340.8	355.5	417.3	389.1	379.2	-2.6%		
85	Wabash	99.0	96.9	98.7	98.2	98.0	97.2	103.1	6.1%		
86	Warren	8.1	8.1	8.0	8.1	8.3	8.5	8.5	0.0%		
87	Warrick	160.1	162.0	158.9	159.6	177.1	218.4	223.5	2.3%		
88	Washington	36.7	38.5	37.4	37.3	37.0	36.8	36.5	-1.0%		
89	Wayne	345.6	326.4	338.0	335.2	343.7	341.1	338.7	-0.7%		
90	Wells	56.5	55.7	59.8	58.6	63.0	62.2	60.6	-2.5%		
91	White	47.0	47.8	49.2	49.1	53.7	48.9	47.7	-2.4%		
92	Whitley	57.0	55.0	56.6	56.3	57.2	55.7	54.9	-1.4%		
<b>Totals</b>		<b>19,000.2</b>	<b>19,232.5</b>	<b>19,648.6</b>	<b>19,906.1</b>	<b>20,501.6</b>	<b>20,577.1</b>	<b>22,074.1</b>	<b>7.3%</b>		
									Median	0.6%	
									Maximum:	Marion	31.7%
									Minimum:	LaGrange	-6.7%

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

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	689.7	696.5	714.3	734.7	748.4	767.2	792.4	3.3%
2 Allen	7,496.2	7,658.1	7,977.8	8,417.9	8,983.3	9,447.1	10,052.2	6.4%
3 Bartholomew	1,786.3	1,815.1	1,872.0	1,944.9	1,992.6	2,059.8	2,150.0	4.4%
4 Benton	140.8	146.6	146.0	152.2	158.5	168.9	184.3	9.1%
5 Blackford	208.8	210.5	216.2	221.3	223.7	227.9	235.6	3.4%
6 Boone	2,146.6	2,288.1	2,417.0	2,594.8	2,730.7	3,026.0	3,287.0	8.6%
7 Brown	414.7	418.4	431.3	449.9	468.7	488.2	518.8	6.3%
8 Carroll	398.5	403.1	422.4	437.4	447.0	459.3	476.7	3.8%
9 Cass	553.3	560.5	567.0	582.0	599.5	609.0	632.6	3.9%
10 Clark	2,617.9	2,685.8	2,763.7	2,918.4	3,115.5	3,343.4	3,497.6	4.6%
11 Clay	436.5	442.4	447.7	446.8	448.0	449.9	457.4	1.7%
12 Clinton	558.0	569.6	581.4	594.8	605.8	614.8	626.0	1.8%
13 Crawford	150.8	151.7	153.5	157.8	168.0	173.7	178.0	2.5%
14 Daviess	526.1	538.2	558.9	581.7	596.7	608.2	625.7	2.9%
15 Dearborn	1,175.7	1,186.1	1,205.1	1,210.2	1,276.0	1,320.4	1,402.7	6.2%
16 Decatur	565.5	565.7	573.0	587.5	591.0	608.4	641.0	5.4%
17 DeKalb	871.9	891.0	935.3	962.4	995.0	1,072.5	1,117.3	4.2%
18 Delaware	1,776.0	1,779.9	1,807.1	1,816.5	1,861.5	1,889.2	1,947.0	3.1%
19 Dubois	969.7	981.1	1,004.9	1,030.4	1,070.9	1,099.0	1,139.4	3.7%
20 Elkhart	3,456.8	3,560.6	3,684.9	3,822.1	4,039.4	4,283.3	4,542.3	6.0%
21 Fayette	372.3	362.9	367.0	367.2	375.1	387.4	403.9	4.3%
22 Floyd	1,824.2	1,853.5	1,954.2	1,996.9	2,111.4	2,204.9	2,259.7	2.5%
23 Fountain	301.5	302.8	307.1	311.5	316.8	333.0	350.4	5.2%
24 Franklin	507.5	517.8	528.4	540.7	560.1	578.5	596.5	3.1%
25 Fulton	379.9	381.1	383.7	391.4	395.4	411.7	437.9	6.4%
26 Gibson	653.2	679.0	685.8	704.3	721.1	744.6	767.0	3.0%
27 Grant	1,106.0	1,111.7	1,117.9	1,120.7	1,137.3	1,171.3	1,198.0	2.3%
28 Greene	544.9	554.8	558.1	568.9	579.7	591.8	615.2	3.9%
29 Hamilton	10,067.6	10,505.7	10,940.1	11,371.6	12,092.5	12,920.9	13,628.7	5.5%
30 Hancock	1,991.5	2,026.3	2,117.8	2,208.1	2,290.3	2,370.5	2,558.1	7.9%
31 Harrison	854.7	867.4	895.4	924.8	961.5	1,007.9	1,054.0	4.6%
32 Hendricks	4,206.2	4,521.2	4,706.7	4,870.7	5,239.8	5,489.9	5,879.4	7.1%
33 Henry	837.8	842.6	853.7	924.1	935.1	945.8	962.1	1.7%
34 Howard	1,531.8	1,540.5	1,608.9	1,639.2	1,690.9	1,761.4	1,842.9	4.6%
35 Huntington	732.4	735.3	767.0	784.8	805.2	829.3	878.0	5.9%
36 Jackson	818.3	838.0	860.4	891.8	911.1	919.3	930.5	1.2%
37 Jasper	726.9	729.1	746.6	762.4	782.4	808.1	837.2	3.6%
38 Jay	321.3	324.4	331.9	346.7	352.5	357.2	367.7	3.0%
39 Jefferson	595.4	602.4	616.5	625.5	627.0	631.6	638.7	1.1%
40 Jennings	455.1	454.5	460.2	464.4	492.5	503.2	514.2	2.2%
41 Johnson	3,456.2	3,604.5	3,737.3	3,869.1	4,054.8	4,283.9	4,618.2	7.8%
42 Knox	651.5	629.9	650.5	650.1	656.1	646.7	650.3	0.6%
43 Kosciusko	1,706.8	1,748.0	1,820.1	1,876.8	1,962.2	2,028.0	2,129.8	5.0%
44 LaGrange	749.2	800.8	825.9	846.9	889.3	925.7	955.1	3.2%
45 Lake	11,117.7	11,248.6	11,354.0	11,636.8	11,982.8	12,489.2	13,080.0	4.7%
46 LaPorte	2,287.0	2,322.8	2,321.8	2,313.6	2,418.7	2,548.6	2,634.2	3.4%
47 Lawrence	858.8	868.4	885.2	902.3	939.5	963.1	1,006.4	4.5%
48 Madison	2,154.3	2,179.0	2,174.6	2,187.9	2,261.9	2,389.6	2,480.8	3.8%
49 Marion	15,388.0	15,710.1	16,347.5	16,907.4	17,686.9	18,600.2	19,445.7	4.5%
50 Marshall	925.4	937.1	959.2	973.8	1,022.1	1,059.9	1,103.3	4.1%
51 Martin	178.2	177.5	181.1	183.2	188.6	194.1	198.2	2.1%



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

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	541.6	543.5	551.4	547.4	571.3	602.8	610.8	1.3%
53	Monroe	2,726.1	2,790.9	2,887.7	2,984.1	3,076.1	3,171.9	3,358.6	5.9%
54	Montgomery	774.0	787.8	802.6	806.8	847.2	888.4	914.2	2.9%
55	Morgan	1,634.4	1,665.4	1,697.2	1,764.3	1,829.2	1,934.7	2,059.9	6.5%
56	Newton	277.5	282.7	296.5	304.4	309.6	319.6	329.5	3.1%
57	Noble	938.6	967.6	999.1	1,026.2	1,062.5	1,103.6	1,169.8	6.0%
58	Ohio	124.4	124.6	125.0	125.1	129.8	137.5	144.4	5.0%
59	Orange	332.8	338.9	335.4	339.8	348.2	355.6	368.8	3.7%
60	Owen	394.2	397.9	406.2	412.1	425.5	439.4	471.5	7.3%
61	Parke	255.6	259.8	267.0	266.1	273.4	281.2	287.5	2.3%
62	Perry	317.7	317.3	324.1	324.6	330.4	339.1	347.3	2.4%
63	Pike	215.1	221.5	227.0	230.0	233.6	236.7	245.4	3.7%
64	Porter	4,729.9	4,815.2	4,946.4	5,068.3	5,172.9	5,348.3	5,676.1	6.1%
65	Posey	590.6	587.6	602.7	611.1	627.7	645.4	671.7	4.1%
66	Pulaski	232.9	230.0	242.6	247.3	249.6	255.0	260.4	2.1%
67	Putnam	686.7	686.1	685.9	702.7	716.8	728.5	738.5	1.4%
68	Randolph	397.5	402.3	410.0	417.3	427.0	433.0	448.4	3.6%
69	Ripley	624.1	629.4	631.2	638.6	655.9	664.9	716.0	7.7%
70	Rush	314.3	313.7	314.7	322.3	328.2	336.5	350.4	4.1%
71	St. Joseph	4,908.5	4,981.8	5,144.5	5,299.4	5,530.3	5,826.2	6,075.2	4.3%
72	Scott	379.3	395.0	398.3	404.8	407.6	421.1	436.5	3.7%
73	Shelby	895.8	910.1	914.5	933.3	973.0	1,035.9	1,075.4	3.8%
74	Spencer	409.0	411.4	433.1	436.0	445.7	451.9	474.0	4.9%
75	Starke	439.0	440.3	442.8	453.0	465.5	477.2	496.8	4.1%
76	Steuben	777.1	790.8	811.5	836.4	877.0	935.4	998.6	6.7%
77	Sullivan	281.9	283.0	283.9	285.9	292.5	294.5	302.0	2.5%
78	Switzerland	159.4	161.9	162.7	165.7	167.2	169.8	171.9	1.2%
79	Tippecanoe	2,912.6	2,987.4	3,120.7	3,209.6	3,323.6	3,459.9	3,626.7	4.8%
80	Tipton	345.1	355.7	350.1	360.5	374.1	381.3	398.5	4.5%
81	Union	126.0	125.2	130.4	133.3	135.8	139.4	145.2	4.1%
82	Vanderburgh	3,488.6	3,522.5	3,599.8	3,669.6	3,746.3	3,771.1	3,867.3	2.6%
83	Vermillion	259.9	258.2	261.0	265.2	267.3	270.9	291.3	7.5%
84	Vigo	1,715.7	1,745.7	1,791.5	1,810.7	1,846.9	1,886.4	1,915.7	1.6%
85	Wabash	621.2	621.0	631.8	635.7	652.0	667.8	697.3	4.4%
86	Warren	167.0	171.1	176.0	178.8	184.1	189.8	198.6	4.6%
87	Warrick	1,546.1	1,566.3	1,578.4	1,627.0	1,691.1	1,773.0	1,835.6	3.5%
88	Washington	481.9	501.3	497.4	516.4	506.5	527.0	545.8	3.6%
89	Wayne	1,164.7	1,173.5	1,186.7	1,191.4	1,186.4	1,202.4	1,222.2	1.7%
90	Wells	595.1	605.8	630.0	650.1	666.0	697.4	727.3	4.3%
91	White	497.1	503.1	510.0	529.2	542.3	564.7	585.5	3.7%
92	Whitley	820.2	826.4	850.0	865.1	893.0	928.4	984.3	6.0%
<b>Totals</b>		<b>134,340.8</b>	<b>137,226.4</b>	<b>141,202.4</b>	<b>145,422.8</b>	<b>151,349.7</b>	<b>158,107.3</b>	<b>165,766.7</b>	<b>4.8%</b>
						Median			4.0%
						Maximum:	Benton		9.1%
						Minimum:	Knox		0.6%

## **Table 19**

### **Homestead Standard Deduction**

### **Real Property**

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

**Summary:** An individual may receive a deduction from the assessed value of the individual's principal place of residence, consisting of a dwelling and the real estate not exceeding one acre that immediately surrounds the:

1. Real property residential improvements, including a house or garage;
2. Mobile home not assessed as real property; or
3. Manufactured home not assessed as real property.

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

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

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

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

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

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

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

	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	<b>822.0</b>		<b>835.8</b>	
<b>Median:</b>	<b>401.8</b>		<b>406.9</b>	
<b>Lowest:</b>	<b>77.8</b>	<b>Ohio</b>	<b>79.3</b>	<b>Ohio</b>
<b>Highest:</b>	<b>8,745.2</b>	<b>Marion</b>	<b>8,901.6</b>	<b>Marion</b>

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

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	396.2	396.5	401.8	405.8	409.6	414.6	418.3	0.9%
2 Allen	3,944.7	3,953.0	4,041.9	4,119.7	4,215.6	4,292.3	4,408.2	2.7%
3 Bartholomew	894.2	910.6	924.7	936.1	947.7	961.8	971.7	1.0%
4 Benton	93.9	96.4	96.0	98.9	101.9	106.4	110.4	3.8%
5 Blackford	135.8	136.4	139.5	142.0	142.5	145.1	148.1	2.0%
6 Boone	801.8	810.2	832.1	853.0	868.3	887.5	913.0	2.9%
7 Brown	214.6	214.4	218.9	223.1	227.5	231.9	235.6	1.6%
8 Carroll	247.9	248.9	252.6	258.0	259.3	264.0	269.5	2.1%
9 Cass	365.5	368.9	368.5	372.5	380.3	385.1	391.6	1.7%
10 Clark	1,363.0	1,379.4	1,391.9	1,418.2	1,467.9	1,508.8	1,517.6	0.6%
11 Clay	276.8	280.0	281.9	281.2	281.3	281.5	286.2	1.7%
12 Clinton	348.1	352.3	352.0	356.1	359.7	362.4	364.4	0.6%
13 Crawford	98.9	99.8	101.0	103.3	108.4	110.8	112.9	1.9%
14 Daviess	315.4	319.2	326.1	332.9	338.4	342.1	346.1	1.2%
15 Dearborn	645.8	642.3	650.6	657.3	667.9	674.9	684.7	1.5%
16 Decatur	302.2	304.9	308.0	311.9	316.0	322.0	329.4	2.3%
17 DeKalb	500.0	505.3	518.3	526.6	536.1	547.4	557.9	1.9%
18 Delaware	1,075.2	1,076.2	1,078.4	1,078.0	1,088.3	1,094.7	1,109.7	1.4%
19 Dubois	532.7	536.2	543.0	547.8	556.1	562.4	569.9	1.3%
20 Elkhart	1,942.5	1,968.3	1,995.4	2,022.6	2,065.2	2,105.7	2,144.0	1.8%
21 Fayette	244.0	239.4	240.4	239.2	243.6	249.1	254.8	2.3%
22 Floyd	925.6	934.9	948.1	964.2	979.3	995.5	1,007.2	1.2%
23 Fountain	200.3	200.9	201.9	203.3	204.8	211.2	216.1	2.3%
24 Franklin	282.6	286.4	288.2	292.4	294.1	299.1	302.9	1.3%
25 Fulton	227.9	229.2	230.3	232.4	234.5	238.2	245.1	2.9%
26 Gibson	390.9	399.6	403.0	408.2	413.3	420.3	424.1	0.9%
27 Grant	673.9	667.3	669.3	673.2	677.2	685.3	691.1	0.8%
28 Greene	344.4	346.6	348.1	353.9	356.7	360.8	368.6	2.2%
29 Hamilton	3,806.5	3,881.6	3,969.9	4,065.7	4,168.5	4,281.5	4,390.6	2.5%
30 Hancock	980.7	987.3	1,000.7	1,025.2	1,040.8	1,064.4	1,099.0	3.3%
31 Harrison	485.2	488.5	495.5	504.4	513.0	519.2	528.2	1.7%
32 Hendricks	1,951.9	1,989.3	2,024.7	2,067.6	2,118.9	2,161.0	2,207.4	2.1%
33 Henry	527.9	530.8	536.8	544.0	547.1	553.4	561.0	1.4%
34 Howard	921.1	918.5	936.2	946.8	958.6	976.5	995.4	1.9%
35 Huntington	426.3	433.4	440.7	445.5	452.0	458.6	471.9	2.9%
36 Jackson	480.4	486.7	496.2	506.7	512.9	515.7	520.9	1.0%
37 Jasper	388.5	389.3	395.4	399.2	405.0	411.7	418.6	1.7%
38 Jay	211.8	213.6	215.9	219.2	221.9	224.3	226.4	0.9%
39 Jefferson	359.1	363.6	364.6	366.6	366.3	367.2	368.1	0.3%
40 Jennings	287.3	289.4	292.2	293.2	296.6	300.3	301.3	0.3%
41 Johnson	1,720.5	1,756.0	1,785.8	1,822.3	1,861.7	1,901.4	1,945.4	2.3%
42 Knox	364.6	359.3	364.8	366.4	369.4	367.0	370.9	1.1%
43 Kosciusko	882.4	895.6	913.7	928.2	945.1	955.9	971.9	1.7%
44 LaGrange	392.6	401.1	410.1	416.3	425.9	431.4	435.0	0.8%
45 Lake	5,547.0	5,569.0	5,585.1	5,605.1	5,666.3	5,750.5	5,817.6	1.2%
46 LaPorte	1,273.2	1,286.8	1,282.8	1,275.4	1,302.0	1,324.2	1,334.4	0.8%
47 Lawrence	523.2	526.9	532.8	540.9	552.4	561.9	573.6	2.1%
48 Madison	1,343.8	1,350.4	1,349.7	1,354.1	1,363.6	1,398.7	1,421.3	1.6%
49 Marion	8,047.5	8,153.6	8,326.4	8,476.9	8,611.5	8,745.2	8,901.6	1.8%
50 Marshall	523.0	528.1	536.1	540.8	550.7	558.0	566.6	1.5%
51 Martin	110.4	110.0	110.9	112.1	113.5	115.3	116.8	1.3%

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

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	334.6	335.4	338.3	336.7	344.8	354.9	358.7	1.1%
53	Monroe	1,230.7	1,249.3	1,272.0	1,291.0	1,300.9	1,308.2	1,323.6	1.2%
54	Montgomery	457.8	459.2	463.4	459.2	470.2	480.3	488.8	1.8%
55	Morgan	860.5	865.6	877.1	889.6	903.3	919.4	938.3	2.1%
56	Newton	170.2	172.7	176.7	179.6	183.6	186.7	188.2	0.8%
57	Noble	535.7	546.4	554.8	562.2	571.6	581.5	593.9	2.1%
58	Ohio	74.2	74.2	74.1	74.3	75.8	77.8	79.3	1.9%
59	Orange	202.5	205.4	205.5	211.3	213.9	218.5	223.5	2.3%
60	Owen	243.6	245.3	248.7	251.7	258.7	263.7	273.4	3.7%
61	Parke	159.9	162.5	166.3	165.6	169.9	172.6	173.3	0.4%
62	Perry	203.0	202.8	203.2	203.9	206.4	209.5	211.7	1.1%
63	Pike	140.1	143.1	145.4	146.7	147.9	149.2	152.5	2.2%
64	Porter	2,090.1	2,106.7	2,125.8	2,150.5	2,178.9	2,207.0	2,236.6	1.3%
65	Posey	335.8	336.9	339.8	341.5	345.3	348.9	351.5	0.7%
66	Pulaski	148.4	147.5	151.5	153.1	154.2	157.3	159.5	1.4%
67	Putnam	395.8	396.1	398.2	401.7	407.4	414.5	420.2	1.4%
68	Randolph	265.8	268.6	272.7	276.5	280.9	282.7	288.3	2.0%
69	Ripley	346.5	348.7	349.9	354.4	358.7	362.6	366.6	1.1%
70	Rush	193.9	193.1	194.1	196.6	198.2	201.3	203.6	1.2%
71	St. Joseph	2,774.6	2,801.1	2,837.0	2,871.2	2,910.8	2,981.7	3,031.3	1.7%
72	Scott	238.0	240.1	239.3	241.4	242.8	248.0	252.7	1.9%
73	Shelby	502.1	505.8	509.9	514.8	519.6	531.6	539.8	1.5%
74	Spencer	246.9	247.9	253.8	255.9	262.2	263.4	267.5	1.6%
75	Starke	274.9	277.4	280.1	284.6	290.1	294.7	300.1	1.8%
76	Steuben	378.7	383.9	390.8	395.5	401.4	411.5	420.7	2.2%
77	Sullivan	187.8	187.8	188.3	189.9	193.2	193.4	196.4	1.5%
78	Switzerland	102.9	104.1	104.6	106.4	107.1	108.4	109.7	1.1%
79	Tippecanoe	1,524.8	1,544.6	1,570.3	1,592.8	1,619.1	1,644.7	1,672.5	1.7%
80	Tipton	204.0	209.1	205.2	208.2	211.2	211.6	214.2	1.2%
81	Union	80.6	79.5	82.3	83.1	83.8	85.0	86.8	2.1%
82	Vanderburgh	1,909.1	1,923.5	1,950.4	1,965.6	1,984.3	1,992.6	2,004.6	0.6%
83	Vermillion	159.8	160.2	162.8	164.5	166.5	169.0	180.8	7.0%
84	Vigo	1,027.6	1,031.8	1,042.8	1,046.6	1,056.0	1,067.3	1,075.0	0.7%
85	Wabash	380.3	380.7	383.9	384.8	389.5	392.1	395.4	0.8%
86	Warren	103.7	105.4	106.0	106.2	108.1	108.8	111.5	2.5%
87	Warrick	776.7	783.6	790.9	801.4	816.3	833.3	847.0	1.7%
88	Washington	302.2	313.4	310.9	319.0	316.1	323.4	330.4	2.2%
89	Wayne	709.8	711.5	712.6	712.7	714.1	715.4	721.5	0.8%
90	Wells	346.7	349.1	352.5	355.5	358.1	362.3	366.4	1.2%
91	White	294.1	296.9	300.5	304.5	308.4	312.8	317.4	1.5%
92	Whitley	445.4	449.0	455.6	460.3	466.4	472.7	480.8	1.7%
<b>Totals</b>		<b>70,699.2</b>	<b>71,357.9</b>	<b>72,306.7</b>	<b>73,245.4</b>	<b>74,401.4</b>	<b>75,624.5</b>	<b>76,896.9</b>	<b>1.7%</b>
						Median			1.6%
						Maximum:	Vermillion		7.0%
						Minimum:	Jefferson		0.3%

## Table 20 Supplemental Homestead Deduction Real Property

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

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

**Amount:** Applies to net assessed value after application of standard homestead deduction but before any other deduction. Additional 35% deduction in assessed value up to \$600,000 or an additional 25% deduction in assessed value over \$600,000.

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

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

Total Supplemental Homestead Deductions - Real Property - (in Millions)				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	773.4		837.8	
<b>Median:</b>	266.5		289.5	
<b>Lowest:</b>	43.8	Crawford	45.8	Crawford
<b>Highest:</b>	8,717.1	Marion	9,448.2	Marion

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	236.9	245.1	254.5	267.2	277.3	292.2	312.2	6.9%
2	Allen	2,943.8	3,061.2	3,243.4	3,462.0	3,845.9	4,245.1	4,693.2	10.6%
3	Bartholomew	770.2	792.3	822.7	853.3	882.9	939.7	1,010.3	7.5%
4	Benton	36.2	39.4	39.0	42.3	45.7	51.6	62.4	20.9%
5	Blackford	48.3	48.7	51.8	53.7	55.3	57.4	61.4	7.0%
6	Boone	1,171.4	1,274.1	1,358.6	1,455.3	1,555.7	1,681.6	1,818.8	8.2%
7	Brown	176.7	179.8	188.5	200.1	214.0	228.7	254.9	11.5%
8	Carroll	121.8	125.3	135.9	149.1	153.1	159.9	172.5	7.8%
9	Cass	139.6	143.1	150.1	160.9	169.2	175.1	188.3	7.6%
10	Clark	945.8	979.2	1,010.8	1,095.0	1,205.2	1,327.8	1,505.2	13.4%
11	Clay	126.4	129.9	132.7	133.2	135.0	135.9	138.3	1.8%
12	Clinton	168.3	174.1	187.0	195.8	199.8	200.8	208.0	3.6%
13	Crawford	34.5	34.6	35.2	36.8	41.8	43.8	45.8	4.5%
14	Daviess	170.8	179.5	193.7	207.1	218.4	226.2	239.9	6.1%
15	Dearborn	472.0	465.2	481.2	485.7	546.2	582.8	652.4	11.9%
16	Decatur	186.1	191.6	203.7	221.0	227.4	240.3	263.7	9.7%
17	DeKalb	297.7	314.6	341.8	361.2	385.7	451.3	481.7	6.7%
18	Delaware	555.0	564.5	576.0	588.3	621.5	640.4	677.0	5.7%
19	Dubois	379.6	387.5	399.1	410.0	436.3	454.4	485.4	6.8%
20	Elkhart	1,320.1	1,388.1	1,488.1	1,587.8	1,756.3	1,954.3	2,174.2	11.3%
21	Fayette	94.0	89.0	91.6	91.7	95.7	101.8	112.1	10.1%
22	Floyd	794.0	814.6	900.9	926.9	1,015.7	1,090.8	1,134.6	4.0%
23	Fountain	79.7	80.4	83.5	86.1	89.9	98.8	111.4	12.7%
24	Franklin	193.8	199.8	207.8	215.4	232.7	244.8	258.4	5.6%
25	Fulton	123.3	123.2	124.2	126.9	129.9	141.4	159.0	12.5%
26	Gibson	214.5	227.4	233.0	247.4	259.1	272.0	281.9	3.6%
27	Grant	303.0	301.8	311.3	318.8	327.6	348.8	365.7	4.8%
28	Greene	142.3	145.7	147.6	151.9	156.6	164.0	178.0	8.5%
29	Hamilton	5,864.1	6,241.0	6,603.7	6,957.0	7,537.5	8,179.8	8,766.9	7.2%
30	Hancock	857.4	895.5	927.2	981.9	1,058.2	1,102.3	1,219.3	10.6%
31	Harrison	315.7	324.9	342.9	361.6	389.9	423.1	463.3	9.5%
32	Hendricks	1,915.6	2,049.2	2,186.0	2,315.7	2,572.2	2,741.9	2,995.9	9.3%
33	Henry	247.3	250.6	259.0	268.7	273.7	282.9	297.1	5.0%
34	Howard	474.0	482.6	534.2	557.9	595.6	649.6	708.0	9.0%
35	Huntington	238.0	242.7	258.5	267.0	279.4	290.1	324.4	11.8%
36	Jackson	259.6	274.4	290.5	306.6	324.5	329.9	334.8	1.5%
37	Jasper	285.3	290.7	306.9	317.7	334.8	356.5	378.9	6.3%
38	Jay	75.5	76.9	79.9	84.0	88.8	93.3	100.7	8.0%
39	Jefferson	185.0	188.7	202.9	206.7	211.0	215.1	222.5	3.4%
40	Jennings	124.9	124.6	127.9	132.2	139.1	146.8	156.9	6.8%
41	Johnson	1,502.4	1,602.7	1,690.8	1,808.3	1,952.2	2,091.2	2,319.1	10.9%
42	Knox	183.4	178.9	189.0	194.2	199.6	201.8	213.2	5.7%
43	Kosciusko	726.9	755.5	803.9	839.7	903.9	958.4	1,034.9	8.0%
44	LaGrange	317.9	359.0	373.0	381.5	413.8	445.5	472.3	6.0%
45	Lake	4,882.1	4,992.1	5,083.5	5,337.4	5,605.8	6,038.1	6,557.2	8.6%
46	LaPorte	878.2	899.6	909.7	897.0	968.5	1,074.5	1,136.8	5.8%
47	Lawrence	258.7	266.3	273.6	281.8	303.7	320.1	347.8	8.7%
48	Madison	625.8	646.5	649.1	651.6	694.5	777.5	820.6	5.5%
49	Marion	6,373.7	6,598.8	6,952.0	7,426.1	7,976.3	8,717.1	9,448.2	8.4%
50	Marshall	338.5	340.3	353.6	363.9	392.6	415.3	447.0	7.6%
51	Martin	46.6	47.0	49.6	51.5	56.5	59.8	63.9	6.9%

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

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	142.6	142.0	145.7	146.2	161.3	181.4	183.6	1.2%
53	Monroe	1,290.4	1,344.4	1,399.4	1,476.6	1,559.0	1,647.6	1,819.3	10.4%
54	Montgomery	256.2	258.8	268.1	278.9	305.9	339.0	360.7	6.4%
55	Morgan	672.7	689.1	710.1	745.4	796.5	887.4	988.9	11.4%
56	Newton	87.7	91.7	101.6	107.1	108.4	115.3	122.2	6.1%
57	Noble	319.3	337.1	358.8	375.5	398.5	430.4	486.4	13.0%
58	Ohio	41.9	42.0	42.4	42.4	45.5	50.9	56.0	9.9%
59	Orange	84.3	86.8	89.0	92.0	97.7	102.4	110.5	7.9%
60	Owen	110.2	112.1	116.3	119.8	131.8	141.0	161.8	14.8%
61	Parke	75.9	77.3	80.6	80.3	83.2	87.0	92.8	6.6%
62	Perry	84.5	85.2	86.4	87.0	91.2	97.2	103.2	6.2%
63	Pike	57.6	60.5	63.4	65.4	68.4	70.3	74.9	6.7%
64	Porter	2,318.3	2,411.9	2,527.5	2,643.6	2,729.5	2,894.4	3,186.6	10.1%
65	Posey	216.7	215.9	229.0	235.6	248.0	261.0	270.9	3.8%
66	Pulaski	66.6	64.7	72.1	75.3	77.3	80.9	84.6	4.6%
67	Putnam	236.9	238.1	237.8	244.4	253.3	258.5	263.2	1.8%
68	Randolph	94.1	96.5	101.1	106.0	111.6	115.7	122.5	5.8%
69	Ripley	231.8	235.1	236.4	239.6	252.6	258.2	302.4	17.1%
70	Rush	100.1	101.5	101.9	106.8	110.8	115.9	126.0	8.7%
71	St. Joseph	1,800.9	1,855.3	1,974.8	2,079.9	2,263.3	2,471.2	2,667.0	7.9%
72	Scott	104.8	110.4	110.3	116.6	120.1	130.0	141.5	8.8%
73	Shelby	324.9	332.2	335.1	346.8	369.2	412.7	446.8	8.3%
74	Spencer	134.7	135.1	144.7	145.3	154.0	159.4	167.6	5.2%
75	Starke	121.9	121.9	123.2	127.6	134.5	142.0	155.6	9.6%
76	Steuben	354.8	364.7	379.7	389.8	424.3	468.2	513.3	9.6%
77	Sullivan	63.9	65.7	67.3	68.5	71.9	72.8	76.5	5.0%
78	Switzerland	44.6	45.8	45.9	47.0	47.8	49.0	49.4	0.7%
79	Tippecanoe	1,222.9	1,282.8	1,365.6	1,427.4	1,506.9	1,613.9	1,733.0	7.4%
80	Tipton	113.2	117.3	115.8	122.9	133.0	139.2	153.3	10.2%
81	Union	35.9	36.3	38.6	40.7	42.4	44.8	48.3	7.7%
82	Vanderburgh	1,351.8	1,372.9	1,428.0	1,479.6	1,536.6	1,553.5	1,629.8	4.9%
83	Vermillion	63.8	64.9	66.8	68.1	69.4	71.4	78.9	10.5%
84	Vigo	539.7	561.3	590.5	611.3	644.5	667.2	681.0	2.1%
85	Wabash	181.0	181.4	188.5	192.0	200.9	210.5	229.8	9.2%
86	Warren	51.9	53.9	57.1	58.3	62.8	66.4	72.4	9.0%
87	Warrick	681.4	694.8	702.4	740.9	790.3	850.5	896.6	5.4%
88	Washington	136.2	141.9	139.7	151.5	146.8	159.1	169.5	6.5%
89	Wayne	351.1	353.0	360.4	367.7	375.3	381.3	393.6	3.2%
90	Wells	201.0	210.9	228.0	245.4	259.1	285.6	313.1	9.7%
91	White	172.9	176.8	180.0	193.0	202.2	220.5	236.1	7.1%
92	Whitley	296.1	303.6	322.7	334.8	356.9	385.8	432.4	12.1%
<b>Totals</b>		<b>54,059.6</b>	<b>56,102.1</b>	<b>58,773.7</b>	<b>61,744.1</b>	<b>66,094.5</b>	<b>71,151.6</b>	<b>77,078.5</b>	<b>8.3%</b>
						Median			7.6%
						Maximum:	Benton		20.9%
						Minimum:	Switzerland		0.7%



## Table 21 Mortgage Deduction Real Property

**Code:** IC 6-1.1-12-1 through IC 6-1.1-12-7

**Summary:** Each year a person who is a resident of Indiana may receive a deduction from the assessed value of:

1. mortgaged real property, an installment loan financed personal property mobile or manufactured home that he owns; or
2. real property, a personal property mobile or manufactured home that he is buying under a contract with the contract or a memorandum of the contract recorded in the county recorder's office which provides that he is to pay the property taxes.

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

1. the balance of the mortgage or contract indebtedness on the assessment date;
2. one-half of the assessed value of the real property, mobile home, or manufactured home; or
3. \$3,000.

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

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

Total Mortgage Deductions - Real Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	37.7		38.0	
<b>Median:</b>	17.0		17.2	
<b>Lowest:</b>	3.4	Ohio	3.4	Ohio
<b>Highest:</b>	471.5	Marion	470.0	Marion

Table 21: Real Property Mortgage Deductions (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	18.1	17.8	17.9	17.7	17.1	17.1	17.3	0.9%
2 Allen	218.6	219.9	220.9	222.7	224.7	224.7	219.8	-2.2%
3 Bartholomew	40.5	39.9	40.2	40.5	40.4	40.9	41.4	1.2%
4 Benton	4.6	4.6	4.5	4.5	4.5	4.5	4.6	1.0%
5 Blackford	6.7	6.7	6.7	6.8	6.6	6.6	6.6	-0.5%
6 Boone	41.4	41.9	41.9	41.4	41.2	41.0	41.9	2.3%
7 Brown	9.4	9.3	9.8	9.9	10.0	10.0	10.2	1.5%
8 Carroll	10.5	10.5	10.7	10.8	11.2	11.3	11.6	2.5%
9 Cass	17.4	17.1	17.0	16.8	16.6	16.4	16.3	-0.5%
10 Clark	64.3	67.1	67.2	67.4	64.8	67.8	68.2	0.5%
11 Clay	13.4	13.1	13.1	13.0	12.9	12.7	12.9	1.4%
12 Clinton	16.8	16.7	16.3	16.2	16.0	16.0	16.2	1.3%
13 Crawford	5.9	5.6	5.7	5.6	5.7	5.8	5.7	-2.4%
14 Daviess	12.8	12.6	12.7	12.5	11.9	12.0	12.3	1.9%
15 Dearborn	25.3	25.3	26.5	26.6	26.7	26.9	27.4	1.7%
16 Decatur	14.0	14.0	13.9	13.8	13.8	13.9	14.1	1.6%
17 DeKalb	22.6	22.9	23.3	23.3	23.1	23.3	23.6	1.3%
18 Delaware	51.7	51.0	52.5	50.7	49.2	49.2	49.4	0.4%
19 Dubois	20.5	20.6	20.4	20.6	20.9	21.3	21.7	1.6%
20 Elkhart	89.0	87.8	86.9	86.1	86.1	86.2	86.3	0.2%
21 Fayette	13.1	12.8	12.5	11.9	11.7	11.8	12.0	1.1%
22 Floyd	36.8	37.3	37.8	38.2	39.2	39.4	40.0	1.7%
23 Fountain	8.0	8.0	8.0	8.1	8.4	8.5	8.3	-2.6%
24 Franklin	10.9	11.3	11.4	11.7	11.5	11.9	12.3	3.7%
25 Fulton	10.1	9.9	10.2	10.0	9.8	9.7	9.7	-0.1%
26 Gibson	15.6	16.3	16.6	16.8	17.1	17.2	17.4	1.2%
27 Grant	31.1	30.5	30.5	30.2	29.9	29.8	29.7	-0.5%
28 Greene	15.2	14.5	13.8	13.8	13.8	13.8	13.6	-1.2%
29 Hamilton	218.2	202.4	192.4	184.8	188.2	193.1	201.6	4.4%
30 Hancock	44.0	43.8	44.7	45.3	45.7	46.9	48.3	3.0%
31 Harrison	21.4	21.3	21.6	22.1	22.1	22.2	22.3	0.6%
32 Hendricks	94.3	92.7	90.5	92.8	94.9	96.2	98.3	2.2%
33 Henry	22.4	22.2	22.0	21.8	21.8	21.3	21.4	0.5%
34 Howard	50.4	50.0	49.9	49.6	48.6	48.0	48.6	1.3%
35 Huntington	21.8	21.8	21.9	22.0	22.1	22.1	22.4	1.1%
36 Jackson	23.1	23.2	23.4	23.6	23.3	23.3	23.6	1.1%
37 Jasper	16.1	16.1	16.4	16.6	16.8	17.0	17.2	1.4%
38 Jay	9.9	9.8	9.6	9.4	9.4	9.5	9.4	-0.6%
39 Jefferson	18.2	17.6	17.5	17.3	16.4	16.3	16.5	0.8%
40 Jennings	15.3	14.3	14.3	14.3	14.3	14.2	14.2	-0.2%
41 Johnson	78.6	79.7	80.7	82.4	81.7	81.7	82.5	1.0%
42 Knox	17.2	17.1	17.4	17.7	18.1	17.9	17.3	-3.4%
43 Kosciusko	38.2	38.2	40.2	38.5	38.8	39.3	39.8	1.1%
44 LaGrange	16.5	17.3	17.7	18.0	18.3	18.6	18.8	1.0%
45 Lake	312.6	311.9	311.7	311.8	309.1	305.7	306.6	0.3%
46 LaPorte	54.7	53.0	48.0	48.4	49.5	47.5	48.1	1.1%
47 Lawrence	25.8	25.5	25.4	25.3	25.5	25.6	25.8	0.8%
48 Madison	60.6	60.2	59.1	59.1	58.9	58.9	59.2	0.5%
49 Marion	483.7	477.4	477.6	475.8	473.5	471.5	470.0	-0.3%
50 Marshall	28.0	28.1	28.3	28.2	28.2	26.4	26.5	0.1%
51 Martin	4.8	4.9	4.9	4.7	4.9	5.1	5.2	2.0%

Table 21: Real Property Mortgage Deductions (in Millions)

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	16.4	16.2	16.1	15.6	15.5	15.2	15.0	-1.3%
53	Monroe	54.4	56.6	58.8	60.7	58.6	59.7	60.9	2.1%
54	Montgomery	23.2	23.3	23.0	22.6	23.0	23.0	23.2	0.8%
55	Morgan	35.7	35.3	35.5	35.6	35.8	36.0	36.6	1.7%
56	Newton	7.1	7.1	7.6	7.7	7.8	7.8	8.1	4.4%
57	Noble	22.8	23.0	23.2	23.9	24.2	24.4	24.6	0.7%
58	Ohio	3.4	3.4	3.3	3.3	3.3	3.4	3.4	0.8%
59	Orange	8.5	8.5	8.4	8.4	8.6	9.1	9.2	0.8%
60	Owen	11.9	11.3	11.8	11.9	12.0	12.1	12.4	2.1%
61	Parke	7.6	7.5	7.4	7.2	7.2	7.2	7.1	-1.2%
62	Perry	10.2	10.1	10.0	9.9	9.9	9.7	9.5	-2.2%
63	Pike	6.1	6.3	6.2	6.2	5.8	5.8	6.0	4.6%
64	Porter	110.0	110.9	112.0	113.2	114.7	116.0	116.9	0.7%
65	Posey	13.8	13.5	13.6	13.8	13.7	13.8	13.9	0.6%
66	Pulaski	6.7	6.8	6.6	6.4	6.5	6.0	6.0	-0.4%
67	Putnam	17.5	18.1	17.4	17.7	18.1	18.7	19.3	3.2%
68	Randolph	11.3	11.3	11.0	10.6	10.3	10.7	10.7	0.6%
69	Ripley	17.2	17.1	17.0	16.9	16.8	16.8	16.6	-1.0%
70	Rush	7.8	7.6	7.5	7.5	7.6	7.7	7.7	1.1%
71	St. Joseph	135.4	132.2	127.3	126.5	124.2	122.1	120.6	-1.2%
72	Scott	11.3	11.2	11.3	11.2	10.9	11.2	11.2	0.0%
73	Shelby	22.4	21.8	21.1	21.1	20.8	20.2	20.5	1.8%
74	Spencer	10.5	10.9	10.9	10.8	10.7	10.9	11.3	3.7%
75	Starke	11.9	12.1	12.1	12.1	12.1	12.3	12.6	2.6%
76	Steuben	17.9	17.4	17.6	17.5	17.5	17.6	17.5	-1.1%
77	Sullivan	10.6	10.4	10.0	10.1	9.9	9.9	9.7	-2.4%
78	Switzerland	5.0	5.1	5.2	5.0	5.0	5.0	4.9	-1.1%
79	Tippecanoe	70.7	71.0	71.9	72.4	72.7	73.4	74.0	0.8%
80	Tipton	9.1	9.1	9.3	9.4	9.6	9.6	9.7	0.8%
81	Union	4.1	3.9	3.9	3.9	3.9	3.9	3.9	0.0%
82	Vanderburgh	85.9	86.6	87.3	88.0	88.5	86.4	85.7	-0.8%
83	Vermillion	8.5	8.5	8.4	8.4	8.3	8.1	8.2	1.2%
84	Vigo	49.1	48.4	47.4	46.9	46.0	45.4	45.2	-0.5%
85	Wabash	17.2	17.1	17.2	17.2	17.1	17.0	16.9	-0.5%
86	Warren	4.2	4.2	4.4	4.0	4.0	4.0	4.1	2.3%
87	Warrick	39.7	40.5	40.5	41.1	41.9	42.8	44.0	2.7%
88	Washington	12.5	12.4	12.3	12.4	12.0	11.9	11.6	-2.3%
89	Wayne	32.1	31.8	31.7	31.5	31.5	31.3	31.2	-0.2%
90	Wells	14.2	14.8	14.9	14.9	15.0	15.0	15.2	1.1%
91	White	11.7	11.5	10.9	11.5	11.7	12.0	12.2	1.7%
92	Whitley	20.2	19.6	19.9	19.8	20.0	20.7	21.5	3.9%
<b>Totals</b>		<b>3,516.2</b>	<b>3,487.6</b>	<b>3,475.5</b>	<b>3,471.8</b>	<b>3,467.2</b>	<b>3,472.0</b>	<b>3,492.8</b>	<b>0.6%</b>
		Median							0.8%
		Maximum: Pike							4.6%
		Minimum: Knox							-3.4%

## Table 22

### Rehabilitation & Economic Revitalization Area Deductions Real Property

#### Rehabilitated Residential Property Deductions

**Code:** IC 6-1.1-12-18 through IC 6-1.1-12-21

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

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

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

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

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

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

#### Rehabilitated Property Deductions

**Code:** IC 6-1.1-12-21 through 6-1.1-12-24

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

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

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

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

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

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

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

#### Economic Revitalization Area for Real Property Deductions

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

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

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

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

#### Economic Revitalization Area for Real Property in a Residentially Distressed Area Deductions

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

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

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

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

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

<b>Total Rehabilitation &amp; Economic Revitalization Abatements - Real Property - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>35.3</b>		<b>38.2</b>	
<b>Median:</b>	<b>7.3</b>		<b>8.2</b>	
<b>Lowest:</b>	<b>- Multiple</b>		<b>- Multiple</b>	
<b>Highest:</b>	<b>462.0</b>	<b>Allen</b>	<b>489.1</b>	<b>Allen</b>

Table 22: Real Property Rehabilitation & Economic Revitalization Abatements (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	12.9	10.6	12.7	16.4	17.0	16.1	15.5	-3.8%
2	Allen	195.7	226.7	262.0	398.2	475.5	462.0	489.1	5.9%
3	Bartholomew	33.0	22.9	34.4	63.4	68.7	63.9	69.8	9.3%
4	Benton	1.0	1.0	1.4	1.3	1.2	1.0	0.9	-9.8%
5	Blackford	3.9	4.1	2.8	2.9	3.1	2.3	2.2	-6.3%
6	Boone	105.8	132.9	154.5	213.8	232.9	382.5	478.4	25.1%
7	Brown	-	0.5	-	1.6	1.6	1.6	1.6	0.0%
8	Carroll	0.2	0.2	4.9	0.9	4.7	4.9	4.2	-13.8%
9	Cass	0.9	0.9	0.8	0.9	1.7	1.6	3.2	105.1%
10	Clark	17.2	18.6	21.4	21.4	20.2	16.0	12.3	-22.7%
11	Clay	1.9	1.5	2.1	1.9	1.5	2.6	2.1	-17.9%
12	Clinton	0.6	2.1	1.8	2.6	6.7	11.8	16.5	39.7%
13	Crawford	-	-	0.2	0.2	0.2	0.1	0.1	-14.3%
14	Daviess	5.4	5.5	4.3	6.9	5.5	5.7	5.0	-11.4%
15	Dearborn	0.4	20.8	14.0	7.0	-	-	-	
16	Decatur	38.9	29.7	22.2	15.9	8.9	7.3	6.8	-6.9%
17	DeKalb	14.5	10.4	11.6	9.5	7.7	6.7	5.6	-15.9%
18	Delaware	15.9	9.2	20.5	18.2	19.8	21.7	24.9	14.6%
19	Dubois	4.9	7.7	12.2	20.6	25.4	28.0	27.9	-0.5%
20	Elkhart	19.7	30.7	30.0	40.1	44.6	47.6	41.2	-13.3%
21	Fayette	1.4	1.8	2.6	3.1	2.3	1.9	1.4	-25.4%
22	Floyd	11.4	9.9	9.6	9.9	16.6	14.6	11.5	-21.2%
23	Fountain	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-10.2%
24	Franklin	-	-	-	-	-	-	-	
25	Fulton	1.7	1.8	1.7	3.2	2.4	3.3	3.5	7.6%
26	Gibson	6.5	9.3	6.4	5.3	4.0	6.3	13.4	113.0%
27	Grant	31.8	45.3	42.3	32.6	36.4	40.3	41.2	2.3%
28	Greene	7.0	10.8	11.5	12.0	15.4	14.8	16.4	10.8%
29	Hamilton	107.8	102.0	91.7	76.0	97.0	161.2	157.9	-2.0%
30	Hancock	67.4	56.5	100.5	112.0	101.7	110.8	138.0	24.6%
31	Harrison	1.9	1.5	3.5	3.0	2.2	7.1	1.9	-73.1%
32	Hendricks	168.9	309.6	323.6	309.6	366.8	399.5	480.9	20.4%
33	Henry	3.9	2.7	2.9	54.5	57.8	50.4	42.1	-16.5%
34	Howard	13.0	14.1	12.4	6.0	4.6	3.1	3.0	-2.0%
35	Huntington	5.1	3.6	3.4	7.2	6.9	13.1	12.5	-4.2%
36	Jackson	26.0	23.9	20.5	25.8	22.1	22.2	21.9	-1.4%
37	Jasper	20.3	16.4	11.8	11.4	8.4	4.9	3.6	-27.5%
38	Jay	4.6	4.5	6.0	12.1	9.0	5.9	5.5	-7.3%
39	Jefferson	3.2	2.2	1.1	4.0	3.7	3.1	2.5	-19.1%
40	Jennings	3.2	2.0	1.0	0.4	18.7	18.7	18.3	-1.8%
41	Johnson	76.2	88.6	103.0	74.8	75.3	120.1	176.1	46.6%
42	Knox	48.4	36.1	40.8	32.7	28.7	22.3	15.4	-30.8%
43	Kosciusko	7.7	6.5	8.2	14.4	15.2	12.8	15.9	23.7%
44	LaGrange	6.8	8.4	10.1	15.9	15.7	14.8	12.2	-17.9%
45	Lake	79.2	92.5	96.1	104.6	127.3	123.8	120.3	-2.8%
46	LaPorte	10.8	10.9	7.9	17.3	20.4	23.2	23.3	0.4%
47	Lawrence	1.7	1.5	3.2	2.5	4.4	4.0	3.1	-21.2%
48	Madison	27.1	24.7	20.0	23.2	45.1	52.6	71.5	36.0%
49	Marion	124.6	124.9	236.7	175.9	279.6	330.9	276.2	-16.5%
50	Marshall	4.5	8.9	9.2	6.9	15.9	23.6	24.6	4.3%
51	Martin	5.3	4.8	4.8	4.0	2.8	2.8	0.8	-69.8%

Table 22: Real Property Rehabilitation & Economic Revitalization Abatements (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	2.5	2.9	2.7	2.6	2.5	4.0	4.0	1.4%		
53	Monroe	18.9	9.0	15.1	12.1	19.6	25.2	34.1	35.6%		
54	Montgomery	8.4	18.9	20.8	18.8	21.0	18.8	11.8	-37.4%		
55	Morgan	19.9	21.1	17.4	33.6	32.0	27.5	26.9	-1.9%		
56	Newton	3.7	2.4	1.6	0.7	0.5	0.2	0.1	-21.6%		
57	Noble	10.5	9.3	7.8	8.3	9.4	8.5	9.1	7.2%		
58	Ohio	0.2	0.2	0.1	0.1	0.1	0.0	0.0	-50.0%		
59	Orange	21.2	21.3	15.7	10.7	10.1	7.4	6.2	-15.7%		
60	Owen	11.8	11.6	10.6	9.3	3.6	2.9	2.8	-5.3%		
61	Parke	-	-	-	-	0.9	0.8	0.7	-13.4%		
62	Perry	2.6	2.1	7.7	6.5	5.8	5.4	5.2	-4.4%		
63	Pike	-	-	-	-	-	-	-			
64	Porter	145.4	119.1	113.5	93.6	80.3	60.3	62.2	3.2%		
65	Posey	8.2	4.6	3.1	2.9	2.3	2.0	14.4	602.0%		
66	Pulaski	0.9	0.9	2.3	2.3	1.6	1.3	0.8	-33.7%		
67	Putnam	12.7	9.3	7.0	13.2	11.6	9.3	6.3	-31.7%		
68	Randolph	6.5	6.0	4.3	3.2	2.2	1.5	1.3	-16.1%		
69	Ripley	5.5	5.4	4.4	4.2	3.5	2.4	1.6	-30.9%		
70	Rush	1.2	0.3	0.2	0.2	0.3	0.1	0.1	-11.1%		
71	St. Joseph	67.7	61.8	73.4	89.0	99.4	111.9	109.4	-2.3%		
72	Scott	1.6	9.2	13.1	11.5	9.9	7.9	6.2	-21.2%		
73	Shelby	15.5	19.1	17.5	17.6	29.6	36.4	30.7	-15.6%		
74	Spencer	1.5	1.4	7.9	7.7	2.5	1.1	9.3	766.4%		
75	Starke	7.6	5.8	3.9	4.3	4.1	3.2	1.8	-43.5%		
76	Steuben	4.1	2.6	2.3	11.6	11.3	14.7	22.6	53.8%		
77	Sullivan	3.9	3.0	2.0	1.0	0.5	-	0.9			
78	Switzerland	-	-	-	-	-	-	-			
79	Tippecanoe	45.4	40.4	64.0	66.2	73.6	71.3	86.3	21.0%		
80	Tipton	4.5	5.2	4.6	3.7	2.8	3.1	2.7	-12.7%		
81	Union	-	-	-	-	-	-	-			
82	Vanderburgh	28.3	25.4	19.2	24.0	23.1	23.8	27.2	14.3%		
83	Vermillion	12.3	9.5	8.0	9.5	8.4	7.3	6.1	-15.8%		
84	Vigo	29.4	33.5	38.3	32.7	26.0	32.8	41.3	25.9%		
85	Wabash	3.7	2.9	2.6	1.9	3.1	6.2	12.2	97.3%		
86	Warren	0.5	0.9	1.9	3.6	3.5	4.1	3.7	-8.4%		
87	Warrick	15.5	14.9	11.8	9.6	7.7	10.5	10.4	-1.5%		
88	Washington	3.4	4.7	4.0	3.1	2.3	2.6	2.9	15.0%		
89	Wayne	11.5	16.9	22.3	18.2	3.8	12.3	11.5	-6.8%		
90	Wells	11.5	7.6	11.1	10.2	9.7	10.0	7.2	-27.7%		
91	White	2.7	2.1	2.8	4.1	3.6	2.8	2.1	-25.2%		
92	Whitley	20.8	19.1	15.7	13.3	12.3	11.2	11.1	-1.1%		
<b>Totals</b>		<b>1,921.8</b>	<b>2,092.6</b>	<b>2,366.7</b>	<b>2,569.4</b>	<b>2,897.7</b>	<b>3,245.9</b>	<b>3,516.1</b>	<b>8.3%</b>		
									Median	-4.8%	
									Maximum:	Spencer	766.4%
									Minimum:	Harrison	-73.1%



## **Table 23**

### **Over 65 Deduction**

### **Real Property**

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

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

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

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

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

1. one-half of the assessed value of the real property, mobile home, or manufactured home; or
2. \$12,480.

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

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

<b>Total Over 65 Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>13.5</b>		<b>14.8</b>	
<b>Median:</b>	<b>8.3</b>		<b>9.0</b>	
<b>Lowest:</b>	<b>1.4</b>	<b>Ohio</b>	<b>1.5</b>	<b>Ohio</b>
<b>Highest:</b>	<b>115.7</b>	<b>Marion</b>	<b>126.0</b>	<b>Marion</b>

Table 23: Real Property Over 65 Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	9.9	9.5	9.0	8.6	8.5	7.9	8.8	10.6%
2	Allen	78.4	76.8	76.4	74.1	72.9	68.8	79.6	15.7%
3	Bartholomew	19.3	19.1	19.0	18.3	17.9	17.1	18.6	9.1%
4	Benton	2.3	2.3	2.2	2.2	2.1	2.0	2.3	14.2%
5	Blackford	6.0	5.8	5.9	6.0	5.9	5.8	6.5	11.3%
6	Boone	7.4	7.3	7.1	6.7	6.2	5.7	6.4	12.6%
7	Brown	3.1	3.0	2.8	2.6	2.5	2.3	2.6	12.8%
8	Carroll	5.2	4.8	4.6	4.3	3.9	3.9	4.0	2.6%
9	Cass	11.8	11.4	10.8	10.3	9.9	9.6	10.3	6.6%
10	Clark	25.2	25.4	24.9	25.4	25.5	25.3	27.4	8.6%
11	Clay	6.9	6.4	6.4	6.3	6.0	5.6	5.8	4.3%
12	Clinton	9.8	9.5	9.0	8.7	8.3	8.1	8.4	4.2%
13	Crawford	4.5	4.6	4.6	4.5	4.6	4.7	5.0	5.9%
14	Daviess	7.6	7.3	7.3	7.0	6.5	6.3	6.8	8.0%
15	Dearborn	9.7	9.4	9.3	8.9	8.4	7.8	8.6	9.6%
16	Decatur	7.3	8.1	7.6	7.3	6.9	6.7	7.3	8.3%
17	DeKalb	11.0	10.6	10.8	10.6	10.5	9.8	12.2	24.8%
18	Delaware	36.8	36.9	36.1	36.0	35.5	34.5	36.3	5.4%
19	Dubois	8.9	8.5	8.3	8.0	7.6	7.1	7.9	11.3%
20	Elkhart	36.4	34.9	33.3	31.6	29.6	28.1	31.7	12.7%
21	Fayette	10.5	10.2	10.0	9.8	9.8	9.7	10.4	7.0%
22	Floyd	12.7	12.3	12.1	11.7	11.5	11.3	12.5	10.3%
23	Fountain	8.0	8.0	7.9	7.9	7.6	8.0	7.9	-0.7%
24	Franklin	6.7	6.4	6.3	6.0	5.6	5.8	5.5	-6.0%
25	Fulton	5.6	5.3	4.8	4.5	4.4	4.2	4.6	11.3%
26	Gibson	9.9	10.0	9.9	9.4	9.2	9.5	10.3	9.0%
27	Grant	21.2	20.3	19.4	18.7	18.2	18.1	19.6	8.1%
28	Greene	14.2	13.9	13.4	12.8	12.5	12.4	12.5	1.4%
29	Hamilton	15.7	15.7	16.2	15.1	15.2	13.6	17.5	29.1%
30	Hancock	13.1	12.6	11.8	10.7	9.6	9.4	11.3	20.3%
31	Harrison	8.6	8.5	8.3	8.3	8.0	7.8	8.5	7.8%
32	Hendricks	17.3	17.1	17.0	16.4	14.8	14.8	17.3	17.3%
33	Henry	17.3	18.2	14.6	15.0	13.4	13.4	14.8	10.2%
34	Howard	23.5	22.6	21.7	20.7	20.9	20.3	21.8	7.5%
35	Huntington	10.4	9.8	9.6	9.2	8.6	8.5	9.5	11.6%
36	Jackson	15.6	15.3	14.9	14.3	13.5	12.6	13.6	7.6%
37	Jasper	6.1	5.8	5.5	5.5	5.2	5.1	5.3	4.2%
38	Jay	9.4	9.3	9.3	9.1	9.0	9.0	9.8	8.3%
39	Jefferson	9.7	9.6	9.3	9.0	8.1	7.8	8.4	7.1%
40	Jennings	9.9	9.7	9.4	9.0	8.4	7.8	7.9	2.1%
41	Johnson	24.9	24.9	24.3	23.6	23.2	22.8	25.1	10.0%
42	Knox	11.8	11.6	11.3	11.1	10.5	9.9	10.4	4.2%
43	Kosciusko	15.1	14.9	13.8	13.1	13.0	12.6	14.2	12.7%
44	LaGrange	4.8	4.7	4.4	4.3	4.1	3.8	4.5	17.0%
45	Lake	133.4	128.5	124.2	116.3	111.0	106.3	113.3	6.6%
46	LaPorte	34.7	33.9	32.5	30.9	30.0	28.2	30.5	8.1%
47	Lawrence	19.6	19.1	18.3	18.2	17.7	17.1	18.6	8.9%
48	Madison	42.5	40.9	39.3	39.2	37.9	37.1	40.6	9.4%
49	Marion	152.6	143.8	139.4	131.6	124.4	115.7	126.0	8.9%
50	Marshall	12.7	12.4	12.1	11.6	11.1	10.9	12.2	11.6%
51	Martin	3.5	3.3	3.2	3.1	2.9	2.8	3.1	11.3%

Table 23: Real Property Over 65 Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	7.1	6.9	6.8	6.5	6.1	5.7	6.3	10.5%
53	Monroe	19.9	19.2	18.5	17.6	16.4	15.5	17.5	13.1%
54	Montgomery	15.3	14.5	13.8	13.1	12.6	12.2	13.6	11.8%
55	Morgan	13.9	13.5	13.5	13.1	12.9	12.7	14.3	12.5%
56	Newton	4.0	4.0	3.9	3.9	3.8	3.9	4.4	14.3%
57	Noble	14.3	14.3	14.3	14.2	13.8	13.3	12.8	-3.6%
58	Ohio	1.6	1.5	1.5	1.4	1.4	1.4	1.5	7.0%
59	Orange	6.5	6.5	6.2	6.4	6.2	6.0	6.6	10.3%
60	Owen	6.5	5.7	5.8	5.6	5.3	5.1	5.9	16.4%
61	Parke	5.0	4.8	4.7	4.4	4.4	4.3	4.3	1.0%
62	Perry	7.6	7.4	7.1	7.1	6.6	6.3	6.6	4.5%
63	Pike	4.2	4.2	4.2	4.1	3.9	3.8	4.2	12.3%
64	Porter	24.2	22.9	21.4	20.2	19.3	18.1	19.7	8.9%
65	Posey	5.4	5.1	5.0	4.6	4.6	4.6	5.2	11.5%
66	Pulaski	3.6	3.5	3.3	3.2	3.0	2.7	2.6	-5.8%
67	Putnam	7.8	7.5	7.9	8.2	8.4	8.8	9.1	3.2%
68	Randolph	10.3	10.3	10.2	10.1	10.0	9.7	10.7	9.9%
69	Ripley	6.9	6.6	6.4	6.1	5.9	5.7	6.1	7.5%
70	Rush	5.6	5.2	5.0	4.9	4.7	4.5	5.6	24.3%
71	St. Joseph	66.7	65.2	63.9	62.1	59.0	56.3	60.6	7.7%
72	Scott	9.4	9.0	8.9	8.9	8.6	8.4	9.1	7.4%
73	Shelby	10.7	10.4	9.8	9.3	8.7	8.7	9.8	12.8%
74	Spencer	4.8	5.0	4.9	4.7	4.6	4.4	4.7	7.3%
75	Starke	9.2	9.2	9.1	9.0	8.8	8.6	9.4	8.7%
76	Steuben	7.5	7.1	6.8	6.5	6.1	6.0	6.5	7.8%
77	Sullivan	5.4	5.6	5.7	5.7	5.9	5.8	5.8	-0.9%
78	Switzerland	3.1	2.9	2.8	2.7	2.7	2.4	2.7	10.0%
79	Tippecanoe	14.8	14.2	13.6	12.9	12.3	11.8	13.3	12.0%
80	Tipton	4.0	4.3	4.1	4.0	4.0	3.9	4.3	10.5%
81	Union	2.0	2.0	1.9	1.8	1.8	1.7	1.9	12.3%
82	Vanderburgh	42.1	41.0	40.4	39.0	37.4	36.3	38.9	7.2%
83	Vermillion	7.2	7.1	7.0	6.8	6.7	6.7	7.7	14.9%
84	Vigo	29.1	28.7	28.3	27.9	27.1	26.3	27.7	5.3%
85	Wabash	10.8	10.4	9.9	9.6	9.7	9.5	10.0	6.0%
86	Warren	3.0	2.9	2.8	2.8	2.6	2.5	2.7	7.6%
87	Warrick	9.4	9.2	8.7	8.4	7.6	7.5	8.5	13.7%
88	Washington	11.0	10.9	10.6	10.5	10.0	10.0	10.8	7.5%
89	Wayne	25.6	25.2	25.0	24.2	23.4	22.8	24.7	8.2%
90	Wells	5.9	5.9	5.5	5.3	4.7	4.3	4.7	8.8%
91	White	6.9	6.6	6.1	5.6	5.4	5.1	5.6	9.7%
92	Whitley	11.5	9.6	9.3	8.9	8.2	8.0	9.0	13.7%
<b>Totals</b>		<b>1,479.1</b>	<b>1,436.1</b>	<b>1,394.6</b>	<b>1,345.0</b>	<b>1,292.4</b>	<b>1,244.5</b>	<b>1,359.0</b>	<b>9.2%</b>
								Median	8.9%
								Maximum: Hamilton	29.1%
								Minimum: Franklin	-6.0%

## **Table 24**

### **Veteran Deductions**

### **Real Property**

This table combines the following deductions:

#### Partially Disabled Veteran's Deduction

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

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

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

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

**Amount:** \$24,960

#### Totally Disabled Veteran's Deduction

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

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

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

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

**Amount:** \$12,480

Surviving Spouse of World War I Veteran's Deduction

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

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

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

**Amount:** \$18,720

World War I Veteran's Deduction

**Code:** IC 6-1.1-12-17.4 and IC 6-1.1-12-17.5

**Summary:** A World War I veteran who is a resident of Indiana may obtain a deduction from the assessed value of real property or personal property mobile or manufactured home the individual owns or is buying under recorded contract that provides that the individual is to pay the property taxes if:

1. the property is the veteran's principal residence;
2. the assessed value of the property does not exceed \$206,500;
3. the veteran owns the property for at least one year before claiming the deduction; and
4. the veteran does not receive the over 65 deduction.

**Amount:** \$18,720

## Homestead Veteran's Deduction

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

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

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

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

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

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

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

<b>Total Veterans Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>19.0</b>		<b>20.0</b>	
<b>Median:</b>	<b>10.5</b>		<b>11.0</b>	
<b>Lowest:</b>	<b>1.2</b>	<b>Benton</b>	<b>1.4</b>	<b>Benton</b>
<b>Highest:</b>	<b>171.9</b>	<b>Marion</b>	<b>176.6</b>	<b>Marion</b>



Table 24: Real Property Veterans Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	3.5	3.8	4.8	5.0	5.6	5.9	6.3	6.3%
2	Allen	63.6	67.8	71.3	77.8	82.4	86.7	93.2	7.4%
3	Bartholomew	16.3	17.7	18.8	20.6	21.4	22.3	23.6	6.0%
4	Benton	1.1	1.0	1.0	1.0	1.0	1.2	1.4	19.4%
5	Blackford	4.3	4.9	5.3	5.7	5.8	6.1	6.3	3.4%
6	Boone	8.7	9.6	10.1	10.6	10.9	11.4	12.4	9.3%
7	Brown	7.4	8.0	8.5	9.6	10.0	10.5	10.6	1.0%
8	Carroll	4.7	5.1	5.3	5.6	5.7	6.1	6.2	1.9%
9	Cass	11.5	12.0	12.5	13.4	14.0	14.7	15.9	8.4%
10	Clark	33.1	36.9	39.5	42.8	46.7	46.6	48.4	3.8%
11	Clay	7.3	7.6	7.8	7.5	7.7	7.9	8.4	5.7%
12	Clinton	5.3	5.5	5.6	5.7	6.1	6.5	6.5	0.7%
13	Crawford	3.9	4.0	3.8	4.3	4.4	5.2	5.4	4.9%
14	Daviess	7.3	7.4	7.8	8.3	8.8	8.8	9.1	2.5%
15	Dearborn	13.8	14.3	14.6	15.1	16.1	16.8	17.8	6.2%
16	Decatur	3.9	4.2	4.3	4.3	4.3	4.6	4.8	3.0%
17	DeKalb	12.3	12.7	13.2	14.0	14.3	14.8	16.2	9.3%
18	Delaware	23.3	24.1	25.5	27.0	28.6	29.6	30.9	4.3%
19	Dubois	7.6	7.7	8.2	9.1	9.8	10.5	11.3	7.9%
20	Elkhart	32.5	33.7	33.9	35.0	35.2	35.5	37.9	6.8%
21	Fayette	4.8	5.1	5.5	5.7	5.9	6.2	6.6	7.6%
22	Floyd	23.4	24.4	25.9	26.5	27.9	30.2	31.6	4.8%
23	Fountain	3.2	3.3	3.6	3.8	3.9	4.2	4.5	6.7%
24	Franklin	4.7	5.0	5.0	5.4	5.7	6.0	6.2	2.4%
25	Fulton	5.6	6.0	6.7	7.9	8.5	9.3	10.3	10.9%
26	Gibson	8.7	9.0	9.1	9.3	9.7	10.0	10.5	4.6%
27	Grant	32.5	33.5	33.7	35.8	36.2	37.0	38.6	4.4%
28	Greene	12.5	13.5	13.9	14.2	14.5	15.5	15.7	1.4%
29	Hamilton	40.7	44.2	48.4	54.3	58.8	61.2	67.5	10.4%
30	Hancock	23.9	25.1	27.5	27.6	28.3	30.4	35.7	17.6%
31	Harrison	13.6	14.3	14.8	15.9	16.4	17.6	18.9	7.7%
32	Hendricks	44.0	49.8	51.4	54.8	59.2	63.1	67.2	6.6%
33	Henry	10.5	11.5	12.3	13.9	14.7	16.8	18.3	8.6%
34	Howard	33.2	35.8	36.9	40.3	43.8	44.9	46.9	4.6%
35	Huntington	11.5	12.3	13.1	14.1	15.0	15.3	15.9	3.7%
36	Jackson	8.0	8.3	8.4	8.3	8.1	8.2	8.5	2.6%
37	Jasper	5.4	5.9	5.7	6.6	6.9	7.6	8.5	12.0%
38	Jay	3.3	3.8	4.6	5.9	6.9	7.3	7.6	3.5%
39	Jefferson	11.0	11.7	12.0	12.3	11.9	12.3	12.9	4.8%
40	Jennings	6.7	6.8	7.4	7.5	7.5	7.7	7.8	1.2%
41	Johnson	33.6	37.1	39.2	43.1	46.3	52.2	55.9	7.2%
42	Knox	10.9	11.6	11.6	12.5	12.5	12.6	12.8	1.0%
43	Kosciusko	13.9	14.3	15.5	17.0	17.7	18.5	19.8	6.9%
44	LaGrange	5.5	5.8	5.8	6.1	6.3	6.4	6.8	5.8%
45	Lake	62.2	64.6	66.1	71.0	73.6	77.8	82.5	6.1%
46	LaPorte	21.0	22.4	23.2	23.2	24.8	26.6	28.4	7.0%
47	Lawrence	12.6	14.0	15.2	16.9	18.4	19.5	20.4	4.8%
48	Madison	36.0	37.1	37.8	40.6	41.5	44.1	46.6	5.7%
49	Marion	155.2	158.7	163.0	170.4	172.8	171.9	176.6	2.7%
50	Marshall	10.9	10.8	11.3	12.3	12.7	13.8	14.2	2.7%
51	Martin	3.9	3.9	4.0	3.9	4.0	4.1	4.4	6.8%

Table 24: Real Property Veterans Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	28.2	28.2	29.5	28.9	29.8	29.9	31.5	5.2%
53	Monroe	28.2	25.3	26.3	27.2	27.6	28.8	29.9	3.9%
54	Montgomery	5.7	5.7	5.9	6.3	6.4	6.8	7.6	12.2%
55	Morgan	18.5	20.6	22.5	24.7	26.0	28.7	29.6	3.2%
56	Newton	2.5	2.6	2.9	3.1	3.3	3.4	3.6	5.5%
57	Noble	13.7	14.7	15.9	16.8	17.9	18.4	17.8	-3.3%
58	Ohio	1.4	1.5	1.6	1.6	1.8	2.0	2.0	3.2%
59	Orange	5.4	5.8	6.1	6.4	6.8	7.2	7.7	5.9%
60	Owen	7.3	7.1	7.8	8.5	8.6	9.3	10.0	6.8%
61	Parke	4.7	5.1	5.5	5.8	6.0	6.5	6.6	1.8%
62	Perry	5.3	5.2	5.3	5.5	6.0	6.4	6.5	1.9%
63	Pike	3.2	3.4	3.6	3.3	3.4	3.5	3.7	6.0%
64	Porter	27.2	28.8	30.0	32.1	34.6	37.0	39.2	5.9%
65	Posey	6.5	6.9	7.2	7.5	7.7	7.9	8.5	6.7%
66	Pulaski	3.0	3.0	3.2	3.2	3.3	3.3	3.4	1.1%
67	Putnam	10.0	10.8	11.0	11.5	11.9	12.4	11.9	-3.7%
68	Randolph	4.4	4.6	5.0	5.2	5.2	5.4	6.0	11.7%
69	Ripley	6.1	6.6	7.1	7.4	8.1	8.7	9.3	6.5%
70	Rush	2.4	2.7	2.5	2.9	3.1	3.4	3.7	9.3%
71	St. Joseph	45.1	47.8	48.8	51.3	54.2	56.3	57.2	1.5%
72	Scott	6.7	6.9	7.1	7.1	7.2	7.4	7.9	6.6%
73	Shelby	9.6	10.1	9.9	11.8	12.1	12.6	13.4	6.8%
74	Spencer	6.1	6.2	6.2	6.5	6.8	7.8	8.6	10.2%
75	Starke	4.6	4.8	5.1	5.8	6.1	6.4	7.2	12.2%
76	Steuben	7.7	7.9	8.3	9.2	10.1	10.8	11.5	6.6%
77	Sullivan	6.0	6.3	6.3	2.3	3.0	3.4	3.6	6.9%
78	Switzerland	2.2	2.3	2.4	2.7	2.9	3.2	3.3	3.1%
79	Tippecanoe	16.8	17.8	18.7	19.4	20.8	21.7	23.3	7.5%
80	Tipton	5.9	6.2	6.7	7.4	7.7	7.9	8.1	2.0%
81	Union	1.7	1.8	1.9	2.1	2.0	2.0	2.2	9.8%
82	Vanderburgh	34.7	35.6	36.8	38.7	39.4	41.3	43.2	4.6%
83	Vermillion	4.2	4.4	4.4	4.4	4.4	4.6	5.3	15.1%
84	Vigo	22.5	23.1	24.7	25.5	26.8	27.7	28.1	1.6%
85	Wabash	11.2	11.8	12.6	13.2	14.0	14.5	15.0	3.7%
86	Warren	1.6	1.7	1.9	2.0	2.1	2.1	2.3	8.2%
87	Warrick	14.5	15.0	16.1	17.6	18.7	19.3	20.9	8.2%
88	Washington	8.2	8.8	8.9	9.0	8.8	9.7	10.5	8.0%
89	Wayne	14.0	14.2	14.4	15.3	15.7	16.7	17.7	6.2%
90	Wells	6.9	7.8	8.3	8.9	9.4	10.1	10.2	0.9%
91	White	5.7	6.1	6.4	7.2	7.4	8.0	8.6	7.1%
92	Whitley	11.2	10.2	10.7	11.4	11.9	12.5	12.9	3.4%
<b>Totals</b>		<b>1,375.5</b>	<b>1,442.8</b>	<b>1,506.5</b>	<b>1,596.3</b>	<b>1,667.8</b>	<b>1,745.2</b>	<b>1,840.3</b>	<b>5.5%</b>
								Median	5.9%
								Maximum:	Benton 19.4%
								Minimum:	Putnam -3.7%

## Table 25 Blind or Disabled Deduction Real Property

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

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

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

**Amount:** \$12,480

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

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

Total Blind and/or Disabled Deductions - Real Property - (in Millions)				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	6.5		6.4	
<b>Median:</b>	4.0		4.0	
<b>Lowest:</b>	0.7	Warren	0.6	Warren
<b>Highest:</b>	62.4	Lake	60.2	Lake

Table 25: Real Property Blind and/or Disabled Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	3.7	3.6	3.8	3.6	3.6	3.4	3.4	-0.7%
2	Allen	14.2	14.7	15.5	15.9	16.4	16.6	17.0	2.6%
3	Bartholomew	4.9	4.9	5.1	5.4	5.5	5.6	5.5	-0.4%
4	Benton	0.8	0.8	0.8	0.8	0.8	0.8	0.8	3.9%
5	Blackford	2.7	2.8	3.0	3.0	3.2	3.2	3.1	-2.4%
6	Boone	2.5	2.5	2.5	2.6	2.6	2.5	2.5	-1.5%
7	Brown	1.3	1.2	1.3	1.4	1.4	1.5	1.4	-0.9%
8	Carroll	1.5	1.5	1.5	1.5	1.4	1.5	1.3	-8.3%
9	Cass	2.9	3.0	3.1	3.2	3.3	3.5	3.5	-0.3%
10	Clark	18.8	19.6	19.4	19.7	19.7	19.5	18.3	-6.1%
11	Clay	2.8	2.7	2.7	2.6	2.6	2.5	2.4	-1.7%
12	Clinton	2.4	2.4	2.4	2.5	2.5	2.6	2.7	3.7%
13	Crawford	2.9	2.9	2.9	2.9	3.0	3.1	3.0	-3.7%
14	Daviess	3.8	3.7	3.7	3.6	3.7	3.6	3.5	-1.8%
15	Dearborn	4.9	4.6	4.4	4.3	4.3	4.2	4.0	-5.3%
16	Decatur	2.5	2.8	2.5	2.3	2.3	2.2	2.2	-1.8%
17	DeKalb	2.4	2.5	2.6	2.7	2.9	3.0	2.9	-1.5%
18	Delaware	17.4	17.4	17.5	17.4	17.5	17.5	17.3	-1.1%
19	Dubois	2.4	2.3	2.3	2.3	2.3	2.3	2.2	-5.3%
20	Elkhart	12.2	11.6	11.3	11.5	11.1	10.8	10.6	-1.9%
21	Fayette	4.0	3.9	3.9	4.0	4.1	4.0	4.0	-1.6%
22	Floyd	9.3	9.0	9.4	8.9	8.6	8.5	8.1	-4.6%
23	Fountain	1.9	2.0	2.0	2.0	2.1	2.0	2.0	-0.1%
24	Franklin	3.2	3.2	3.2	3.2	3.2	3.1	3.0	-3.9%
25	Fulton	2.2	2.2	2.2	2.2	2.2	2.2	2.1	-2.2%
26	Gibson	5.3	5.6	5.7	5.8	5.8	6.1	5.9	-2.2%
27	Grant	7.2	7.6	7.7	7.8	8.1	8.2	8.3	1.3%
28	Greene	6.3	6.4	6.3	6.5	6.5	6.6	6.3	-3.9%
29	Hamilton	6.5	6.6	6.8	6.6	6.7	6.6	6.4	-3.3%
30	Hancock	3.3	3.1	3.1	3.1	3.2	3.3	3.4	4.1%
31	Harrison	6.9	7.0	7.1	7.3	7.3	7.7	7.6	-0.9%
32	Hendricks	7.2	7.0	6.9	6.9	6.6	6.4	6.2	-2.7%
33	Henry	6.5	4.7	4.2	4.2	4.3	4.7	4.7	0.8%
34	Howard	8.9	9.1	9.4	9.7	10.2	10.5	10.5	0.0%
35	Huntington	5.3	5.3	5.2	5.3	5.3	5.2	5.3	0.7%
36	Jackson	5.0	5.1	5.3	5.2	5.1	5.0	4.7	-5.6%
37	Jasper	4.2	4.1	3.9	3.8	3.7	3.5	3.3	-4.6%
38	Jay	3.8	4.0	4.1	4.1	4.0	4.0	3.8	-4.9%
39	Jefferson	5.2	5.1	5.1	5.1	5.0	4.9	4.8	-2.6%
40	Jennings	6.2	6.1	6.1	6.0	5.7	5.6	5.4	-3.2%
41	Johnson	7.8	8.6	8.9	9.4	9.6	9.7	9.4	-3.3%
42	Knox	5.3	5.4	5.4	5.0	5.2	5.2	5.0	-4.1%
43	Kosciusko	6.0	5.9	5.8	5.8	5.8	6.0	5.9	-1.5%
44	LaGrange	2.0	1.9	1.8	1.6	1.5	1.4	1.2	-9.8%
45	Lake	72.7	70.5	68.7	66.2	64.2	62.4	60.2	-3.6%
46	LaPorte	13.4	13.7	13.7	13.9	14.4	14.3	13.9	-2.8%
47	Lawrence	8.6	8.0	8.0	8.1	8.3	8.3	8.0	-3.0%
48	Madison	17.1	17.2	17.1	17.4	17.5	17.8	17.9	0.3%
49	Marion	41.9	41.2	41.0	40.2	38.9	37.5	37.0	-1.4%
50	Marshall	5.8	6.0	6.0	6.1	5.9	6.2	6.2	-0.1%
51	Martin	1.8	1.8	1.8	1.8	1.8	1.9	1.9	-0.4%

Table 25: Real Property Blind and/or Disabled Deductions (in Millions)

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	2.9	3.0	3.1	3.1	3.2	3.3	3.3	0.2%
53	Monroe	7.3	7.3	7.2	7.0	6.7	6.8	6.3	-6.9%
54	Montgomery	2.9	2.8	2.8	2.8	2.8	2.8	2.8	2.6%
55	Morgan	7.0	7.4	7.8	8.4	8.5	8.6	8.5	-0.2%
56	Newton	2.1	2.0	2.1	2.2	2.2	2.3	2.3	0.2%
57	Noble	7.0	7.2	7.5	7.6	7.5	7.5	7.3	-2.2%
58	Ohio	0.6	0.7	0.7	0.7	0.7	0.7	0.8	2.3%
59	Orange	3.7	3.9	3.8	4.0	4.0	4.0	4.0	-1.8%
60	Owen	2.9	2.9	3.1	3.2	3.3	3.3	3.3	-0.5%
61	Parke	1.5	1.6	1.6	1.6	1.7	1.7	1.6	-6.6%
62	Perry	4.2	4.2	4.1	4.3	4.3	4.4	4.2	-2.8%
63	Pike	2.2	2.3	2.4	2.3	2.2	2.2	2.1	-1.9%
64	Porter	12.4	12.4	12.3	12.1	12.2	12.0	11.6	-3.5%
65	Posey	2.4	2.4	2.5	2.4	2.4	2.3	2.2	-4.2%
66	Pulaski	2.1	2.0	2.0	2.0	2.0	1.9	1.8	-2.6%
67	Putnam	4.2	4.3	4.3	4.2	4.0	4.0	4.1	2.3%
68	Randolph	2.9	3.0	3.1	3.2	3.1	3.0	3.1	2.6%
69	Ripley	4.1	4.1	4.1	4.0	3.9	3.8	3.7	-3.5%
70	Rush	1.6	1.6	1.6	1.7	1.6	1.6	1.6	-0.9%
71	St. Joseph	13.9	13.9	13.9	13.8	13.6	13.8	13.5	-2.2%
72	Scott	7.4	7.3	7.3	7.2	7.1	7.1	6.9	-3.3%
73	Shelby	3.8	3.9	4.1	4.0	4.0	4.0	4.0	-2.0%
74	Spencer	1.7	1.8	1.8	1.8	1.9	1.8	1.9	2.7%
75	Starke	7.9	8.2	8.3	8.6	8.8	9.0	8.8	-2.6%
76	Steuben	2.3	2.3	2.3	2.3	2.3	2.4	2.3	-2.4%
77	Sullivan	4.2	4.3	4.3	4.4	4.3	4.5	4.5	0.2%
78	Switzerland	1.4	1.5	1.4	1.4	1.4	1.4	1.5	4.4%
79	Tippecanoe	4.4	4.3	4.2	4.2	4.1	4.1	4.3	2.7%
80	Tipton	0.4	0.5	0.6	0.7	0.7	0.7	0.7	7.5%
81	Union	1.0	1.1	1.1	1.1	1.1	1.1	1.1	-0.7%
82	Vanderburgh	24.4	24.9	25.2	25.5	26.2	26.2	25.6	-2.4%
83	Vermillion	2.7	2.7	2.7	2.8	3.0	3.1	3.4	9.0%
84	Vigo	14.3	14.6	15.0	15.0	15.0	14.7	14.6	-0.9%
85	Wabash	5.1	5.2	5.1	5.1	5.3	5.3	5.0	-5.5%
86	Warren	0.8	0.8	0.8	0.8	0.7	0.7	0.6	-4.0%
87	Warrick	6.3	6.1	5.9	5.8	5.8	5.6	5.2	-8.4%
88	Washington	7.2	7.4	7.0	6.9	6.8	6.8	6.6	-2.9%
89	Wayne	15.1	15.4	15.5	15.8	15.7	15.5	15.2	-2.0%
90	Wells	1.1	1.2	1.2	1.1	1.1	1.0	1.0	3.5%
91	White	2.2	2.1	2.1	2.1	2.1	2.1	1.9	-6.7%
92	Whitley	2.2	2.2	2.2	2.4	2.5	2.5	2.5	-2.6%
<b>Totals</b>		<b>601.2</b>	<b>601.5</b>	<b>602.7</b>	<b>602.3</b>	<b>600.9</b>	<b>598.2</b>	<b>586.0</b>	<b>-2.0%</b>
		Median							-1.9%
		Maximum: Vermillion							9.0%
		Minimum: LaGrange							-9.8%

## **Table 26**

### **Energy Systems Deductions Real Property**

**Code:** Various. See below.

**Summary:** Energy systems deductions:

1. Solar energy heating or cooling system deduction (IC 6-1.1-12-26, 27.1)
2. Solar power device deduction (IC 6-1.1-12-26.1, 27.1)
3. Wind powered device deduction (IC 6-1.1-12-29, 30)
4. Hydro-electric power device deduction (IC 6-1.1-12-33, 35.5)
5. Geothermal energy heating or cooling device deduction (IC 6-1.1-12-34, 35.5)
6. Resource Recover/Coal or Oil Shale System (IC 6-1.1-12-31)

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

**Amount:** Solar energy system: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.  
Solar power device, wind, hydroelectric, and geothermal: Assessed value of property with the device less the assessed value of the property without the device.  
Solar power device assessed as distributable or personal property: Assessed value of the device.

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

<b>Total Energy Systems Deductions - Real Property - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>4.3</b>		<b>4.5</b>	
<b>Median:</b>	<b>2.4</b>		<b>2.5</b>	
<b>Lowest:</b>	<b>- Multiple</b>		<b>- Multiple</b>	
<b>Highest:</b>	<b>34.6</b>	<b>Allen</b>	<b>34.0</b>	<b>Allen</b>

Table 26: Real Property Energy Systems Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	7.4	8.4	8.5	8.9	9.2	9.5	10.0	5.7%
2	Allen	30.5	30.7	32.1	33.0	34.4	34.6	34.0	-1.7%
3	Bartholomew	7.6	7.4	7.0	7.1	7.7	8.2	8.2	-0.4%
4	Benton	0.3	0.3	0.4	0.4	0.4	0.5	0.5	1.9%
5	Blackford	1.1	1.0	1.1	1.1	1.2	1.2	1.3	10.9%
6	Boone	7.6	8.3	8.9	9.7	10.4	11.0	11.4	3.6%
7	Brown	2.2	2.2	1.6	1.6	1.7	1.8	1.9	7.2%
8	Carroll	2.2	2.1	2.2	2.2	2.4	2.2	2.2	0.6%
9	Cass	1.6	1.7	1.7	1.7	1.9	1.9	2.0	5.9%
10	Clark	2.1	2.3	2.5	2.6	2.8	2.9	2.8	-3.2%
11	Clay	0.7	0.8	0.8	0.8	1.0	1.0	1.1	7.7%
12	Clinton	2.1	2.2	2.6	2.4	2.3	2.4	2.3	-6.5%
13	Crawford	0.2	0.2	0.2	0.2	-	0.2	0.2	18.8%
14	Daviess	2.6	2.4	2.7	2.7	2.9	3.0	3.1	6.1%
15	Dearborn	3.5	4.0	4.5	4.9	5.9	6.2	6.8	9.5%
16	Decatur	7.6	7.2	7.6	7.7	8.2	8.2	9.6	17.1%
17	DeKalb	10.3	10.6	11.8	12.4	13.2	14.8	15.3	3.3%
18	Delaware	-	-	-	-	0.0	0.0	-	-100.0%
19	Dubois	13.1	10.5	11.4	12.0	12.4	12.6	12.8	2.0%
20	Elkhart	3.7	4.2	4.8	5.4	5.9	6.9	7.5	9.2%
21	Fayette	0.3	0.3	0.4	0.4	0.4	0.5	0.5	7.4%
22	Floyd	2.4	2.6	3.1	3.4	3.6	4.0	4.0	-2.0%
23	Fountain	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0%
24	Franklin	5.7	5.7	6.4	6.5	7.3	7.8	8.2	5.3%
25	Fulton	3.0	2.9	3.0	3.0	3.0	3.0	3.0	-0.5%
26	Gibson	1.4	1.4	1.7	1.8	2.3	2.6	2.8	8.4%
27	Grant	5.3	5.2	3.4	3.4	3.5	3.6	3.6	0.7%
28	Greene	1.8	1.8	1.9	2.1	2.2	2.4	2.5	2.9%
29	Hamilton	6.1	6.7	7.3	7.5	15.3	15.7	15.0	-4.5%
30	Hancock	0.7	1.3	1.6	2.0	2.2	2.5	2.7	8.0%
31	Harrison	1.3	1.3	1.7	1.9	2.1	2.3	2.3	1.4%
32	Hendricks	4.5	4.3	4.2	4.0	3.9	4.0	4.0	1.6%
33	Henry	1.7	1.7	1.9	1.8	2.1	2.2	2.2	2.9%
34	Howard	7.7	7.5	7.8	7.9	8.4	8.3	8.3	0.0%
35	Huntington	11.7	4.0	12.2	12.4	12.3	12.8	12.9	0.5%
36	Jackson	0.1	0.6	0.9	1.0	1.4	1.7	1.8	6.8%
37	Jasper	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.3%
38	Jay	2.3	2.3	2.2	2.6	2.8	2.9	3.3	14.7%
39	Jefferson	1.6	1.5	1.5	1.9	1.9	2.0	2.0	2.5%
40	Jennings	1.6	1.6	1.7	1.8	1.9	2.0	2.2	8.6%
41	Johnson	6.7	2.8	0.0	0.6	0.6	0.7	0.8	13.5%
42	Knox	1.5	1.5	1.5	1.6	1.5	1.3	1.7	36.4%
43	Kosciusko	16.5	16.8	17.8	18.4	20.2	21.7	23.9	10.2%
44	LaGrange	2.6	2.4	2.6	2.7	2.8	2.9	2.9	2.0%
45	Lake	2.7	2.9	2.9	2.9	2.9	3.1	3.2	4.0%
46	LaPorte	0.0	-	-	0.1	0.1	0.1	0.2	57.4%
47	Lawrence	3.0	1.9	3.8	3.9	4.0	4.2	4.5	8.1%
48	Madison	1.3	1.6	1.8	1.9	1.9	2.0	2.1	3.2%
49	Marion	8.6	8.7	9.0	9.1	9.1	8.9	9.0	1.8%
50	Marshall	1.8	1.9	2.0	3.1	3.6	4.0	4.2	6.6%
51	Martin	1.4	1.5	1.6	1.7	1.9	2.0	2.0	3.7%



Table 26: Real Property Energy Systems Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	4.8	4.7	4.9	4.9	5.2	5.3	5.3	0.4%		
53	Monroe	4.1	3.7	3.9	3.9	4.1	4.1	4.2	2.6%		
54	Montgomery	2.6	2.7	3.0	3.2	3.5	3.7	3.8	3.1%		
55	Morgan	5.7	12.2	12.7	13.2	13.6	14.0	16.1	14.9%		
56	Newton	0.0	0.0	0.0	0.1	0.1	0.1	0.1	42.1%		
57	Noble	14.3	14.0	15.1	15.7	16.6	16.5	16.2	-1.5%		
58	Ohio	1.1	1.1	1.2	1.2	1.2	1.3	1.4	13.6%		
59	Orange	0.6	0.6	0.7	0.7	0.8	0.9	1.0	11.9%		
60	Owen	2.1	2.0	2.1	2.0	2.0	1.9	1.9	1.9%		
61	Parke	0.8	0.9	0.9	1.0	0.0	1.0	1.1	10.2%		
62	Perry	0.3	0.3	0.3	0.3	0.2	0.2	0.3	12.6%		
63	Pike	0.8	0.9	1.0	1.1	1.2	1.2	1.3	6.4%		
64	Porter	1.5	1.6	1.9	2.0	2.5	2.6	2.7	0.7%		
65	Posey	0.9	0.9	1.3	1.6	2.3	2.9	3.4	13.8%		
66	Pulaski	1.1	1.1	1.2	1.2	1.2	1.3	1.3	-0.3%		
67	Putnam	1.7	1.7	1.7	1.7	1.8	1.8	2.0	8.9%		
68	Randolph	1.0	1.0	1.1	1.2	1.5	1.6	2.5	49.5%		
69	Ripley	6.0	5.8	5.9	6.0	6.5	6.8	8.3	23.4%		
70	Rush	1.0	1.1	1.2	1.2	1.2	1.3	1.3	2.3%		
71	St. Joseph	2.2	2.1	2.2	2.2	2.3	2.5	2.7	5.8%		
72	Scott	-	-	-	-	-	-	-			
73	Shelby	4.1	4.1	4.3	5.0	5.6	6.2	6.8	9.2%		
74	Spencer	1.9	2.2	2.0	2.4	2.1	2.2	2.1	-1.7%		
75	Starke	0.9	0.8	0.8	0.9	0.9	0.9	1.0	5.2%		
76	Steuben	-	1.5	1.7	1.9	2.1	2.2	2.3	2.8%		
77	Sullivan	-	-	-	-	-	0.9	1.0	13.9%		
78	Switzerland	0.2	0.2	0.3	0.3	0.3	0.3	0.4	17.6%		
79	Tippecanoe	0.0	0.0	0.0	-	0.0	0.0	0.0	92.6%		
80	Tipton	3.8	3.9	3.9	4.3	4.5	4.6	4.8	2.8%		
81	Union	0.3	0.3	0.3	0.4	0.5	0.5	0.6	19.4%		
82	Vanderburgh	3.2	3.7	4.5	5.3	6.6	7.7	8.6	11.6%		
83	Vermillion	0.8	0.8	0.8	0.6	0.6	0.6	0.7	19.7%		
84	Vigo	1.5	1.5	1.8	1.8	2.0	2.2	2.5	13.1%		
85	Wabash	8.2	7.9	8.1	8.2	8.3	8.7	8.7	-0.3%		
86	Warren	0.8	0.8	0.8	0.8	-	0.9	0.9	1.7%		
87	Warrick	2.2	2.2	2.1	2.5	2.7	2.8	2.9	4.5%		
88	Washington	0.3	0.3	0.4	0.4	0.5	0.4	0.4	4.0%		
89	Wayne	2.2	2.2	2.2	2.5	2.7	2.9	3.1	4.8%		
90	Wells	7.4	7.4	8.0	8.3	8.6	8.6	8.9	3.1%		
91	White	0.4	0.3	0.4	0.4	0.4	0.4	0.5	8.0%		
92	Whitley	12.0	12.2	12.7	13.0	13.3	13.6	13.0	-4.9%		
<b>Totals</b>		<b>315.1</b>	<b>313.5</b>	<b>336.3</b>	<b>352.4</b>	<b>379.5</b>	<b>398.7</b>	<b>416.0</b>	<b>4.3%</b>		
									Median	4.8%	
									Maximum:	Tippecanoe	92.6%
									Minimum:	Delaware	-100.0%

## Table 27 Fertilizer and Pesticide Storage Deduction Real Property

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

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

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

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

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

Total Fertilizer and Pesticide Storage Deductions - Real Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	0.3		0.3	
<b>Median:</b>	0.1		0.1	
<b>Lowest:</b>	- Multiple		- Multiple	
<b>Highest:</b>	3.1 Decatur		3.1 Decatur	

Table 27: Real Property Fertilizer and Pesticide Storage Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	0.2	0.2	0.3	0.4	0.3	0.4	0.4	-1.6%
2	Allen	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
3	Bartholomew	-	-	-	-	0.0	0.0	0.0	0.0%
4	Benton	0.3	0.3	0.3	0.3	0.4	0.3	0.3	2.9%
5	Blackford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-8.3%
6	Boone	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
7	Brown	-	-	-	-	-	-	-	
8	Carroll	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.7%
9	Cass	0.6	0.6	0.6	0.6	0.6	0.7	0.7	-4.1%
10	Clark	-	-	-	-	-	-	-	
11	Clay	0.2	0.2	0.1	0.1	0.1	0.0	0.0	0.0%
12	Clinton	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-8.5%
13	Crawford	-	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	-	
16	Decatur	3.0	3.2	3.1	3.1	3.1	3.1	3.1	1.2%
17	DeKalb	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-1.2%
18	Delaware	0.7	0.6	0.5	0.5	0.6	0.6	0.4	-28.2%
19	Dubois	-	-	-	-	0.1	0.1	0.1	-5.2%
20	Elkhart	0.2	0.2	0.2	0.3	0.9	0.9	1.0	6.0%
21	Fayette	0.1	0.1	0.1	0.1	0.2	0.2	0.2	1.2%
22	Floyd	-	-	-	-	-	-	-	
23	Fountain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
24	Franklin	-	-	-	-	-	-	-	
25	Fulton	0.6	0.5	0.5	0.5	0.5	0.5	0.5	8.7%
26	Gibson	0.5	0.5	0.5	0.5	0.6	0.6	0.6	-4.5%
27	Grant	0.1	0.2	0.1	0.1	0.1	0.1	0.1	-6.0%
28	Greene	0.4	0.5	0.5	0.5	0.5	0.3	0.2	-14.9%
29	Hamilton	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.0%
30	Hancock	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0%
31	Harrison	-	-	0.0	0.0	0.0	0.0	0.0	0.0%
32	Hendricks	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0%
33	Henry	0.2	0.2	0.1	0.1	0.3	0.3	0.3	-0.4%
34	Howard	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
35	Huntington	0.1	0.1	0.1	0.1	1.6	1.6	1.4	-8.2%
36	Jackson	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0%
37	Jasper	0.1	0.1	0.1	0.8	0.8	0.8	0.8	1.0%
38	Jay	0.2	0.1	0.1	0.2	0.2	0.2	0.2	4.6%
39	Jefferson	-	-	-	-	-	-	0.9	
40	Jennings	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0%
41	Johnson	-	-	-	-	-	-	-	
42	Knox	1.0	1.0	1.0	1.0	0.7	0.7	0.7	0.0%
43	Kosciusko	0.2	0.2	0.9	0.9	0.9	0.8	0.8	-4.9%
44	LaGrange	0.4	0.3	0.3	0.4	0.7	0.7	0.7	4.8%
45	Lake	-	-	-	-	-	-	-	
46	LaPorte	-	-	-	-	-	-	-	
47	Lawrence	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0%
48	Madison	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.0%
49	Marion	-	0.7	0.7	0.7	0.7	0.7	0.7	0.0%
50	Marshall	0.3	0.3	0.1	0.1	0.1	0.1	0.2	59.4%
51	Martin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%

Table 27: Real Property Fertilizer and Pesticide Storage Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	0.2	0.2	0.2	0.2	0.2	0.2	0.0%			
53	Monroe	-	-	-	-	-	-				
54	Montgomery	1.9	1.9	1.9	1.9	1.8	1.8	-2.5%			
55	Morgan	-	-	-	-	-	-				
56	Newton	0.0	0.0	0.0	0.0	0.0	0.0	0.0%			
57	Noble	0.1	0.1	0.1	0.2	0.5	0.5	-7.5%			
58	Ohio	-	-	-	-	-	-				
59	Orange	0.1	0.1	0.1	0.1	0.1	0.1	-4.2%			
60	Owen	-	-	-	-	-	-				
61	Parke	0.0	0.0	0.0	0.0	0.0	0.0	354.9%			
62	Perry	-	-	-	-	-	-				
63	Pike	-	-	-	-	-	-				
64	Porter	-	-	-	-	-	-				
65	Posey	1.0	1.0	1.0	1.0	1.0	1.4	23.2%			
66	Pulaski	0.5	0.5	0.4	0.4	0.4	0.4	-0.1%			
67	Putnam	-	-	-	-	-	-				
68	Randolph	0.3	0.3	0.3	0.4	0.4	0.5	6.8%			
69	Ripley	0.0	0.0	0.0	0.0	0.0	0.0	1.3	5423.4%		
70	Rush	0.6	0.6	0.6	0.6	0.6	0.7	0.6	-15.7%		
71	St. Joseph	0.3	0.3	0.4	0.3	0.3	0.3	0.3	-0.8%		
72	Scott	-	-	-	-	-	-	-			
73	Shelby	0.1	0.1	0.1	0.3	0.7	0.7	0.7	-3.9%		
74	Spencer	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-3.3%		
75	Starke	-	-	-	-	-	-	-			
76	Steuben	-	-	-	-	-	-	-			
77	Sullivan	-	-	-	-	-	-	-			
78	Switzerland	-	-	-	-	-	-	-			
79	Tippecanoe	-	-	-	-	-	0.2	0.6	249.5%		
80	Tipton	-	-	-	-	-	-	-			
81	Union	0.1	0.1	0.1	0.1	0.1	0.1	0.1	10.9%		
82	Vanderburgh	-	-	-	0.1	0.1	0.1	0.1	0.0%		
83	Vermillion	-	-	-	-	-	-	-			
84	Vigo	-	-	-	-	-	-	-			
85	Wabash	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1%		
86	Warren	0.0	0.0	0.0	-	-	-	-			
87	Warrick	-	-	-	-	-	-	-			
88	Washington	-	-	-	-	-	-	-			
89	Wayne	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0%		
90	Wells	0.4	0.5	0.5	0.4	0.5	0.4	0.4	-2.0%		
91	White	0.3	0.3	0.3	0.3	0.6	0.6	0.7	13.2%		
92	Whitley	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.0%		
<b>Totals</b>		<b>20.4</b>	<b>21.0</b>	<b>21.5</b>	<b>22.4</b>	<b>26.4</b>	<b>26.8</b>	<b>29.4</b>	<b>9.6%</b>		
									Median	0.0%	
									Maximum:	Ripley	5423.4%
									Minimum:	Delaware	-28.2%

## Table 28 Model Residence Deduction Real Property

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

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

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

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

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

Total Model Residence Deductions - Real Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	0.1		0.1	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	6.2	Hamilton	3.8	Hamilton

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	-	
2	Allen	0.5	1.1	2.1	2.3	1.1	1.3	1.1 -15.2%
3	Bartholomew	0.1	0.1	-	-	-	-	
4	Benton	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	
6	Boone	-	1.2	0.8	1.2	1.9	1.8	1.0 -43.2%
7	Brown	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	
10	Clark	0.4	0.8	1.2	0.3	0.2	0.5	0.1 -67.9%
11	Clay	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	
16	Decatur	-	-	-	-	-	-	
17	DeKalb	0.1	-	0.1	-	-	-	
18	Delaware	-	-	-	-	-	-	
19	Dubois	-	-	-	-	-	0.2	- -100.0%
20	Elkhart	0.0	0.3	0.1	-	-	0.0	- -100.0%
21	Fayette	-	-	-	-	-	-	
22	Floyd	0.4	0.4	0.0	-	-	-	
23	Fountain	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	
25	Fulton	-	-	-	-	-	-	
26	Gibson	-	-	-	-	-	-	
27	Grant	-	-	-	-	-	-	
28	Greene	-	-	-	-	-	-	
29	Hamilton	1.7	5.1	3.2	3.8	4.6	6.2	3.8 -39.5%
30	Hancock	0.2	0.3	0.3	-	0.3	0.2	- -100.0%
31	Harrison	-	-	-	-	-	-	
32	Hendricks	0.5	0.1	0.1	0.3	0.2	0.5	0.3 -40.6%
33	Henry	-	-	-	-	-	-	
34	Howard	-	-	-	-	-	0.1	- -100.0%
35	Huntington	-	-	-	-	-	-	
36	Jackson	0.1	-	0.1	-	-	-	
37	Jasper	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	
41	Johnson	0.4	0.1	0.4	0.5	0.3	0.3	- -100.0%
42	Knox	-	-	-	-	-	-	
43	Kosciusko	-	-	-	-	-	-	
44	LaGrange	-	-	-	-	-	-	
45	Lake	1.3	2.4	1.8	2.3	2.3	0.1	1.0 648.7%
46	LaPorte	0.3	0.5	0.6	0.2	0.2	0.1	0.1 0.0%
47	Lawrence	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	
49	Marion	0.1	0.2	0.5	0.3	-	0.2	0.3 40.1%
50	Marshall	-	-	-	-	-	-	
51	Martin	-	-	-	-	-	-	

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	-	-	-	-	-	-	-
53	Monroe	0.2	0.2	-	-	0.1	-	-
54	Montgomery	-	-	-	-	-	-	-
55	Morgan	-	-	-	-	-	-	-
56	Newton	-	-	-	-	-	-	-
57	Noble	-	-	-	-	-	-	-
58	Ohio	-	-	-	-	-	-	-
59	Orange	-	-	-	-	-	-	-
60	Owen	-	-	-	-	-	-	-
61	Parke	0.1	0.1	0.1	0.1	0.1	0.1	-100.0%
62	Perry	-	-	-	-	-	-	-
63	Pike	-	-	-	-	-	-	-
64	Porter	0.9	0.7	1.5	0.6	0.6	0.6	0.4 -36.7%
65	Posey	-	-	-	-	-	-	-
66	Pulaski	-	-	-	-	-	-	-
67	Putnam	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-
71	St. Joseph	0.1	-	0.2	-	-	-	-
72	Scott	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-
74	Spencer	-	-	-	-	-	-	-
75	Starke	-	-	-	-	-	-	-
76	Steuben	0.1	-	-	-	-	-	-
77	Sullivan	-	-	-	-	-	-	-
78	Switzerland	-	-	-	-	-	-	-
79	Tippecanoe	0.1	0.2	-	0.5	0.2	-	-
80	Tipton	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-
82	Vanderburgh	0.1	-	-	0.1	-	-	0.1
83	Vermillion	-	-	-	-	-	-	-
84	Vigo	-	-	-	-	0.3	0.4	0.1 -67.2%
85	Wabash	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-
87	Warrick	0.2	0.3	0.1	-	-	-	-
88	Washington	-	-	-	-	-	-	-
89	Wayne	0.1	0.2	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-
91	White	-	-	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-
<b>Totals</b>	<b>7.9</b>	<b>14.1</b>	<b>13.2</b>	<b>12.5</b>	<b>12.3</b>	<b>12.6</b>	<b>8.3</b>	<b>-33.8%</b>
					Median			-55.2%
					Maximum:	Lake		648.7%
					Minimum:	Multiple		-100.0%

## Table 29 Residence in Inventory Deduction Real Property

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

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

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

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

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

Total Residence in Inventory Deductions - Real Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	<b>0.0</b>		<b>0.0</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	<b>1.2</b>	<b>Hamilton</b>	<b>0.5</b>	<b>Hamilton</b>



Table 29: Real Property Residence in Inventory Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	-	
2	Allen	0.8	0.5	0.7	0.3	0.6	0.1	-100.0%
3	Bartholomew	-	-	-	-	-	-	
4	Benton	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	
6	Boone	-	-	-	-	-	-	
7	Brown	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	
10	Clark	0.1	0.1	0.1	0.1	-	-	
11	Clay	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	
16	Decatur	-	-	-	-	-	-	
17	DeKalb	-	-	-	-	-	0.1	
18	Delaware	-	-	-	-	-	-	
19	Dubois	-	0.1	-	-	-	-	
20	Elkhart	-	-	-	-	0.0	-	
21	Fayette	-	-	-	-	-	-	
22	Floyd	-	-	-	-	-	-	
23	Fountain	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	
25	Fulton	-	-	-	-	-	-	
26	Gibson	-	-	-	-	-	-	
27	Grant	-	-	-	-	-	-	
28	Greene	-	-	-	-	-	-	
29	Hamilton	-	-	-	-	-	1.2	0.5 -58.6%
30	Hancock	-	-	-	-	-	-	
31	Harrison	-	-	-	-	-	-	
32	Hendricks	-	-	-	-	-	-	
33	Henry	-	-	-	-	-	-	
34	Howard	-	0.1	0.3	-	-	-	
35	Huntington	-	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	
41	Johnson	-	-	0.1	0.1	-	-	
42	Knox	-	-	0.3	-	-	-	
43	Kosciusko	-	-	-	-	-	-	
44	LaGrange	-	-	-	-	-	-	
45	Lake	-	-	0.2	-	-	0.1	-100.0%
46	LaPorte	-	-	-	-	-	-	
47	Lawrence	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	
49	Marion	-	-	-	-	-	0.6	-100.0%
50	Marshall	-	-	-	-	-	-	
51	Martin	-	-	-	-	-	-	

Table 29: Real Property Residence in Inventory Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	-	-	-	-	-	-	-
53	Monroe	-	-	-	-	-	-	-
54	Montgomery	-	-	-	-	-	-	-
55	Morgan	-	-	-	-	-	-	-
56	Newton	-	-	-	-	-	-	-
57	Noble	-	-	-	-	-	-	-
58	Ohio	-	-	-	-	-	-	-
59	Orange	-	-	-	-	-	-	-
60	Owen	-	-	-	-	-	-	-
61	Parke	-	-	-	-	-	-	-
62	Perry	-	-	-	-	-	-	-
63	Pike	-	-	-	-	-	-	-
64	Porter	-	-	-	-	-	-	-
65	Posey	-	-	-	-	-	-	-
66	Pulaski	-	-	-	-	-	-	-
67	Putnam	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-
71	St. Joseph	-	-	-	-	-	-	-
72	Scott	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-
74	Spencer	-	-	-	-	-	-	-
75	Starke	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-
77	Sullivan	-	-	-	-	-	-	-
78	Switzerland	-	-	-	-	-	-	-
79	Tippecanoe	-	-	-	0.3	0.5	0.1	-100.0%
80	Tipton	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-
82	Vanderburgh	0.1	-	-	-	0.1	-	-
83	Vermillion	-	-	-	-	-	-	-
84	Vigo	-	-	-	-	0.2	-	-
85	Wabash	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-
87	Warrick	-	-	-	-	-	-	-
88	Washington	-	-	-	-	-	-	-
89	Wayne	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-
91	White	-	-	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-
<b>Totals</b>	<b>0.9</b>	<b>0.7</b>	<b>1.7</b>	<b>0.9</b>	<b>1.4</b>	<b>2.2</b>	<b>0.6</b>	<b>-72.8%</b>
					Median			-100.0%
					Maximum:	Hamilton		-58.6%
					Minimum:	Multiple		-100.0%

## Table 30 Heritage Barn Deduction Real Property

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

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

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

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

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

Total Heritage Barn Deductions - Real Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	0.4		0.4	
<b>Median:</b>	0.1		0.1	
<b>Lowest:</b>	- Multiple		- Multiple	
<b>Highest:</b>	4.9	Elkhart	5.3	Elkhart

Table 30: Real Property Heritage Barn Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	-	-	-	0.0	0.2	0.1	0.2	23.8%
2	Allen	-	0.2	1.5	1.7	2.6	3.0	3.4	13.9%
3	Bartholomew	-	0.1	0.2	0.2	0.3	0.3	0.4	22.6%
4	Benton	-	-	0.0	0.0	0.0	0.0	0.0	-17.0%
5	Blackford	-	-	0.0	0.0	0.0	0.0	0.0	53.3%
6	Boone	-	0.2	0.3	0.4	0.5	0.9	1.1	25.6%
7	Brown	-	-	-	-	-	-	0.0	
8	Carroll	-	0.1	0.2	0.2	0.2	0.2	0.3	7.8%
9	Cass	-	0.0	0.1	0.1	0.1	0.2	0.2	12.5%
10	Clark	-	0.0	0.1	0.1	0.1	0.1	0.1	0.0%
11	Clay	-	0.1	0.1	0.2	0.2	0.2	0.2	-9.9%
12	Clinton	-	0.1	0.1	0.1	0.2	0.2	0.3	43.7%
13	Crawford	-	0.0	0.0	0.0	0.0	0.0	0.0	-17.1%
14	Daviess	-	-	-	-	-	-	-	
15	Dearborn	-	-	0.1	0.2	0.4	0.6	0.8	41.0%
16	Decatur	-	-	0.1	0.1	0.1	0.0	0.1	99.6%
17	DeKalb	-	-	0.0	0.1	0.2	0.3	0.4	45.2%
18	Delaware	-	0.1	0.2	0.3	0.5	1.0	1.0	4.4%
19	Dubois	-	0.0	0.0	0.0	0.1	0.1	0.1	0.0%
20	Elkhart	-	0.1	0.3	1.4	3.0	4.9	5.3	8.9%
21	Fayette	-	0.0	0.0	0.0	0.2	0.2	0.3	44.6%
22	Floyd	-	0.0	0.1	0.1	0.1	0.1	0.1	4.5%
23	Fountain	-	-	0.0	0.0	0.0	0.0	0.0	-55.7%
24	Franklin	-	-	-	0.0	0.0	0.0	0.1	114.1%
25	Fulton	-	-	0.0	-	0.0	0.0	0.0	215.9%
26	Gibson	-	0.0	0.0	0.0	0.0	0.0	0.0	-10.0%
27	Grant	-	-	0.0	0.0	0.0	0.0	0.0	32.8%
28	Greene	-	-	0.0	0.0	0.0	0.1	0.1	25.9%
29	Hamilton	-	0.1	0.1	0.2	0.3	0.3	0.5	53.3%
30	Hancock	-	0.0	0.0	0.0	0.0	0.0	0.0	7.5%
31	Harrison	-	0.0	0.1	0.2	0.2	0.3	0.4	58.2%
32	Hendricks	-	0.1	0.3	0.5	0.5	0.7	0.8	18.9%
33	Henry	-	-	-	-	-	-	0.1	
34	Howard	-	0.1	0.1	0.1	0.1	0.2	0.2	24.0%
35	Huntington	-	0.0	0.0	0.0	0.0	0.1	0.1	7.2%
36	Jackson	-	0.1	0.1	0.2	0.3	0.4	0.7	78.3%
37	Jasper	-	-	-	-	-	-	-	
38	Jay	-	0.0	0.1	0.2	0.5	0.8	1.0	28.4%
39	Jefferson	-	-	0.1	0.1	0.1	0.1	0.1	6.0%
40	Jennings	-	0.0	0.0	0.0	0.1	0.1	0.1	0.0%
41	Johnson	-	0.0	0.1	0.1	0.1	0.2	0.2	16.9%
42	Knox	-	-	-	-	0.0	0.0	0.1	441.4%
43	Kosciusko	-	0.1	0.4	0.8	1.2	1.8	2.3	32.8%
44	LaGrange	-	-	0.1	0.1	0.2	0.2	0.7	264.5%
45	Lake	-	0.0	0.1	0.1	0.2	0.2	0.2	0.0%
46	LaPorte	-	0.2	0.2	0.3	0.4	0.4	0.4	9.0%
47	Lawrence	-	0.0	0.0	0.0	0.0	0.2	0.3	64.1%
48	Madison	-	0.4	0.4	0.5	0.6	0.7	0.7	3.5%
49	Marion	-	0.0	0.0	0.1	0.1	0.2	0.2	1.7%
50	Marshall	-	0.2	0.4	0.9	1.3	1.5	1.7	7.3%
51	Martin	-	-	-	-	-	0.0	-	-100.0%

Table 30: Real Property Heritage Barn Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	-	0.1	0.1	0.2	0.4	0.4	0.5	17.9%		
53	Monroe	-	-	0.0	0.1	0.1	0.1	0.2	28.9%		
54	Montgomery	-	-	-	-	0.0	0.0	0.0	0.0%		
55	Morgan	-	-	-	-	0.0	0.0	0.0	0.0%		
56	Newton	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0%		
57	Noble	-	0.0	0.0	0.4	0.8	1.1	1.3	20.6%		
58	Ohio	-	-	-	-	-	-	0.0			
59	Orange	-	0.0	0.0	0.0	0.0	0.0	0.0	3.9%		
60	Owen	-	0.0	0.0	0.0	0.1	0.1	0.1	0.0%		
61	Parke	-	-	-	-	-	-	-			
62	Perry	-	0.0	0.0	0.0	0.0	0.0	0.0	729.1%		
63	Pike	-	-	-	-	-	-	-			
64	Porter	-	0.1	0.2	0.2	0.3	0.3	0.3	6.0%		
65	Posey	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0%		
66	Pulaski	-	-	-	-	-	-	0.0			
67	Putnam	-	-	0.0	0.0	0.1	0.1	0.1	2.2%		
68	Randolph	-	0.1	0.3	0.5	1.3	1.9	2.6	34.7%		
69	Ripley	-	-	-	0.0	0.0	0.0	0.0	122.4%		
70	Rush	-	-	-	0.0	0.0	0.1	0.1	73.3%		
71	St. Joseph	-	0.2	0.6	1.0	1.1	1.5	1.8	21.1%		
72	Scott	-	0.0	0.0	0.0	0.0	0.0	0.0	3.6%		
73	Shelby	-	-	0.0	0.0	0.1	0.1	0.1	2.6%		
74	Spencer	-	0.0	0.0	0.0	0.0	0.1	0.1	1.3%		
75	Starke	-	-	-	-	-	-	-			
76	Steuben	-	0.0	0.0	0.1	0.1	0.2	0.3	11.9%		
77	Sullivan	-	-	-	-	-	-	-			
78	Switzerland	-	-	0.0	0.0	0.0	0.0	0.0	0.0%		
79	Tippecanoe	-	0.0	0.2	0.2	0.3	0.3	0.3	5.8%		
80	Tipton	-	-	-	0.0	0.6	0.7	0.7	6.1%		
81	Union	-	0.0	0.0	0.0	0.0	0.1	0.1	9.1%		
82	Vanderburgh	-	0.0	0.1	0.1	0.1	0.1	0.1	32.7%		
83	Vermillion	-	0.0	0.1	0.1	0.1	0.1	0.1	-0.1%		
84	Vigo	-	0.0	-	0.0	0.0	0.1	0.1	0.0%		
85	Wabash	-	0.0	0.1	0.1	0.1	0.1	0.1	4.1%		
86	Warren	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0%		
87	Warrick	-	-	-	-	-	0.0	0.0	0.0%		
88	Washington	-	-	0.1	0.2	0.3	0.4	0.4	13.6%		
89	Wayne	-	0.1	0.4	1.9	2.6	3.1	3.3	5.1%		
90	Wells	-	-	-	-	-	-	-			
91	White	-	0.1	0.2	0.2	0.3	0.3	0.3	3.3%		
92	Whitley	-	0.0	0.4	0.3	0.6	0.7	0.8	14.2%		
<b>Totals</b>		-	<b>3.6</b>	<b>9.1</b>	<b>15.9</b>	<b>24.9</b>	<b>32.9</b>	<b>39.3</b>	<b>19.4%</b>		
									Median	8.9%	
									Maximum:	Perry	729.1%
									Minimum:	Martin	-100.0%

## Table 31 to Table 33 Personal Property Exemptions, Deductions & Abatements

Tables 31 through 33 summarize all personal property exemptions, deductions, and abatements over a seven-year period, from Pay 2015 to Pay 2021. Table 31 summarizes the totals for exemptions, deductions, and abatements combined. Table 32 summarizes the personal property exemptions. Table 33 combines both personal property deductions and abatements. These tables show the percentage increase/decrease from Pay 2020 to Pay 2021 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2020 to Pay 2021 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

The following personal property deductions and abatements are included:

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

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

Total Exemptions, Deductions, & Abatements - Personal Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	<b>106.9</b>		<b>108.1</b>	
<b>Median:</b>	<b>39.4</b>		<b>43.5</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Fountain</b>	<b>-</b>	<b>Pike</b>
<b>Highest:</b>	<b>1,478.6</b>	<b>Marion</b>	<b>1,555.3</b>	<b>Marion</b>

<b>Total Exemptions - Personal Property - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>35.0</b>		<b>41.1</b>	
<b>Median:</b>	<b>5.0</b>		<b>5.2</b>	
<b>Lowest:</b>	<b>- Multiple</b>		<b>- Multiple</b>	
<b>Highest:</b>	<b>967.2</b>	<b>Marion</b>	<b>1,002.3</b>	<b>Marion</b>

<b>Total Deductions and Abatements - Personal Property - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>72.3</b>		<b>67.0</b>	
<b>Median:</b>	<b>26.3</b>		<b>29.7</b>	
<b>Lowest:</b>	<b>- Multiple</b>		<b>- Multiple</b>	
<b>Highest:</b>	<b>619.1</b>	<b>Allen</b>	<b>693.7</b>	<b>Allen</b>

Table 31: Personal Property Exemptions, Deductions, & Abatements (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	37.4	47.5	47.9	43.8	65.9	87.7	90.4	3.1%
2 Allen	466.2	438.8	431.2	475.2	584.1	795.7	883.4	11.0%
3 Bartholomew	151.0	141.6	122.5	105.0	136.8	126.1	112.6	-10.7%
4 Benton	264.7	216.9	270.0	281.2	173.2	190.2	170.1	-10.6%
5 Blackford	22.6	23.4	21.7	19.3	21.3	23.1	23.6	1.9%
6 Boone	63.8	62.7	79.4	104.9	124.5	180.6	198.5	9.9%
7 Brown	0.8	0.8	0.7	0.7	0.6	0.7	0.7	0.8%
8 Carroll	3.2	2.8	1.5	1.4	0.5	9.4	9.5	1.6%
9 Cass	18.4	15.9	15.8	12.6	12.6	20.0	32.9	64.5%
10 Clark	103.7	121.2	116.8	122.0	105.9	116.3	134.4	15.5%
11 Clay	8.3	8.0	8.9	10.0	9.0	8.1	6.3	-22.3%
12 Clinton	41.6	41.7	35.5	28.2	14.3	15.0	46.9	213.7%
13 Crawford	0.3	-	0.0	0.2	0.0	0.2	0.2	11.3%
14 Daviess	4.9	5.4	2.9	6.3	6.8	7.1	4.7	-33.8%
15 Dearborn	22.1	2.5	3.1	3.4	3.2	3.1	3.1	-0.9%
16 Decatur	78.7	64.4	55.5	53.8	45.5	40.2	35.8	-10.8%
17 DeKalb	45.7	45.4	47.8	43.9	56.3	51.0	45.0	-11.9%
18 Delaware	74.4	79.1	83.1	83.2	80.0	73.5	64.0	-12.9%
19 Dubois	47.8	52.2	57.5	60.2	59.2	59.5	58.3	-2.0%
20 Elkhart	136.0	147.9	150.9	154.5	152.7	146.9	151.4	3.1%
21 Fayette	18.0	19.9	21.5	23.3	30.0	21.1	16.9	-20.0%
22 Floyd	26.8	24.2	16.9	20.5	24.6	20.3	38.9	92.2%
23 Fountain	3.4	4.0	3.4	2.6	-	0.0	0.7	2425.5%
24 Franklin	1.4	1.5	1.4	0.9	1.1	1.1	1.1	-2.2%
25 Fulton	1.8	1.6	3.1	4.1	3.9	7.6	12.5	63.7%
26 Gibson	8.8	12.5	11.3	12.9	11.4	12.3	198.3	1508.6%
27 Grant	128.1	119.5	108.2	99.0	95.5	102.7	95.4	-7.0%
28 Greene	8.2	10.7	11.5	12.3	10.3	8.0	10.8	35.6%
29 Hamilton	176.6	199.8	207.7	196.8	242.4	243.4	245.2	0.8%
30 Hancock	44.4	43.0	55.8	58.6	63.0	73.0	72.3	-0.9%
31 Harrison	4.8	3.9	4.0	5.4	5.7	5.9	5.7	-4.5%
32 Hendricks	97.8	71.6	93.6	90.9	88.7	109.5	165.4	51.0%
33 Henry	19.1	16.0	17.6	35.5	41.0	31.0	23.1	-25.6%
34 Howard	529.4	483.2	343.9	402.5	364.2	292.4	228.3	-21.9%
35 Huntington	43.1	46.7	39.7	38.1	41.4	44.5	49.3	10.9%
36 Jackson	133.9	171.2	186.2	164.0	147.3	126.4	131.3	3.9%
37 Jasper	46.6	43.6	37.5	29.8	24.6	23.7	21.0	-11.3%
38 Jay	37.4	45.8	43.1	30.9	74.0	66.9	59.2	-11.6%
39 Jefferson	18.1	17.4	13.5	7.8	4.7	3.9	5.1	30.3%
40 Jennings	14.5	13.0	12.7	14.0	20.4	24.7	42.0	70.1%
41 Johnson	75.4	85.0	94.7	97.4	88.5	73.6	82.1	11.7%
42 Knox	729.6	704.2	654.1	602.2	442.7	399.5	295.8	-26.0%
43 Kosciusko	88.1	94.6	95.9	103.4	96.8	93.8	86.0	-8.2%
44 LaGrange	13.8	15.7	18.6	23.6	24.3	23.4	21.0	-10.4%
45 Lake	2,216.6	2,560.6	1,825.6	1,273.8	905.8	668.9	528.6	-21.0%
46 LaPorte	69.9	109.1	129.3	90.4	136.1	132.7	93.1	-29.8%
47 Lawrence	73.4	53.1	49.1	57.0	69.0	85.8	86.8	1.2%
48 Madison	247.6	261.3	249.9	239.7	264.6	270.3	278.5	3.0%
49 Marion	1,217.1	1,323.3	1,381.4	1,470.4	1,540.8	1,478.6	1,555.3	5.2%
50 Marshall	53.3	54.3	57.2	52.4	57.0	56.7	64.6	14.0%
51 Martin	1.7	1.6	1.3	1.0	0.8	1.3	1.0	-23.2%



Table 31: Personal Property Exemptions, Deductions, & Abatements (in Millions)

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	7.8	8.5	10.1	10.8	10.5	16.5	18.2	9.8%
53	Monroe	125.9	119.0	117.8	110.9	107.4	107.8	103.7	-3.8%
54	Montgomery	55.8	50.2	56.2	65.3	78.6	68.2	53.7	-21.2%
55	Morgan	22.9	21.8	18.8	42.5	51.0	392.5	407.5	3.8%
56	Newton	6.7	7.7	7.0	6.1	5.5	5.6	5.6	-0.2%
57	Noble	54.7	57.4	50.3	51.8	47.2	48.0	43.7	-8.8%
58	Ohio	0.2	0.1	0.2	0.2	0.2	0.2	0.2	-0.1%
59	Orange	2.4	5.2	5.3	5.0	4.7	5.7	7.5	31.4%
60	Owen	0.3	0.9	0.5	0.4	2.2	0.2	5.2	2329.6%
61	Parke	0.5	0.6	1.5	1.3	1.7	3.0	3.2	5.7%
62	Perry	19.9	22.8	19.2	20.8	24.0	28.4	20.0	-29.6%
63	Pike	0.7	0.7	0.7	0.8	0.7	0.7	-	-100.0%
64	Porter	202.7	143.4	191.5	241.8	257.3	247.1	210.6	-14.8%
65	Posey	36.7	38.9	17.2	180.0	201.9	196.4	161.1	-18.0%
66	Pulaski	11.7	13.5	10.3	3.9	3.2	3.1	3.6	15.9%
67	Putnam	64.6	77.8	79.9	83.0	79.3	73.2	59.1	-19.3%
68	Randolph	28.5	393.7	283.7	210.8	174.5	153.4	158.5	3.3%
69	Ripley	8.3	8.7	7.9	6.7	6.5	6.4	6.6	2.8%
70	Rush	6.1	14.0	17.6	18.3	19.9	19.5	18.4	-5.9%
71	St. Joseph	430.7	392.4	357.4	344.8	324.1	508.8	611.2	20.1%
72	Scott	18.5	35.9	40.0	40.7	25.7	37.9	43.3	14.4%
73	Shelby	70.3	62.3	57.9	58.5	64.2	75.5	68.9	-8.7%
74	Spencer	7.0	2.8	7.2	2.5	7.7	6.4	15.1	137.8%
75	Starke	4.9	4.0	2.8	2.0	2.1	2.5	3.4	38.2%
76	Steuben	33.2	30.7	33.0	40.1	37.1	33.5	43.1	28.7%
77	Sullivan	14.4	7.8	7.8	4.0	2.6	2.6	2.6	0.0%
78	Switzerland	0.2	0.0	0.2	-	0.1	0.3	0.2	-34.9%
79	Tippecanoe	284.4	370.1	316.4	473.6	488.3	505.0	440.9	-12.7%
80	Tipton	149.9	114.3	80.6	67.6	55.3	47.0	36.5	-22.2%
81	Union	3.0	0.1	5.5	3.2	2.1	1.5	1.3	-11.9%
82	Vanderburgh	203.3	211.6	197.7	193.2	211.1	214.8	221.5	3.1%
83	Vermillion	14.0	39.4	39.5	37.8	37.9	37.6	33.5	-10.9%
84	Vigo	164.4	151.9	126.4	109.9	76.2	75.1	39.8	-47.0%
85	Wabash	4.6	4.3	5.5	9.1	8.3	11.9	15.5	30.8%
86	Warren	9.3	9.5	9.3	8.2	8.2	8.4	7.8	-6.4%
87	Warrick	85.4	61.0	45.7	51.2	77.2	94.0	91.4	-2.8%
88	Washington	12.6	12.8	16.3	19.4	21.3	31.2	20.8	-33.2%
89	Wayne	79.0	85.0	106.7	112.8	130.2	120.6	140.6	16.7%
90	Wells	53.2	50.4	49.3	44.9	35.9	43.8	70.9	61.7%
91	White	207.3	172.2	146.2	126.5	176.5	100.4	80.3	-20.0%
92	Whitley	79.5	55.8	54.6	41.2	41.8	38.6	83.7	116.6%
<b>Totals</b>		<b>10,325.9</b>	<b>10,989.5</b>	<b>9,943.9</b>	<b>9,722.2</b>	<b>9,483.6</b>	<b>9,830.3</b>	<b>9,945.7</b>	<b>1.2%</b>
		Median							0.0%
		Maximum: Fountain							2425.5%
		Minimum: Pike							-100.0%

Table 32: Personal Property Exemptions (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	2.7	2.9	2.9	2.9	3.0	2.9	2.9	1.6%
2 Allen	151.7	149.6	157.2	156.2	171.1	176.5	189.7	7.4%
3 Bartholomew	6.1	6.0	7.7	7.3	8.5	8.8	7.2	-17.8%
4 Benton	0.4	0.4	0.5	0.4	0.4	0.4	0.5	1.9%
5 Blackford	2.4	2.7	2.5	2.5	2.4	2.3	2.4	5.3%
6 Boone	10.5	11.5	12.6	12.0	17.0	19.2	19.3	0.2%
7 Brown	0.8	0.8	0.7	0.7	0.6	0.7	0.7	0.8%
8 Carroll	1.4	1.4	1.3	1.4	-	1.5	-	-100.0%
9 Cass	2.7	3.2	3.5	3.4	3.5	6.6	3.1	-53.2%
10 Clark	6.4	5.8	6.5	7.0	6.8	7.4	8.5	15.0%
11 Clay	4.0	3.7	3.6	3.9	3.3	3.7	3.7	0.2%
12 Clinton	5.0	5.1	5.4	-	4.9	3.1	46.9	1394.2%
13 Crawford	0.3	-	0.0	0.2	-	0.2	0.2	12.2%
14 Daviess	1.4	1.4	-	0.6	1.1	1.6	4.7	192.0%
15 Dearborn	2.0	2.5	3.1	3.4	3.2	3.1	3.1	-0.9%
16 Decatur	2.7	2.5	2.5	2.6	2.4	2.5	2.5	1.4%
17 DeKalb	7.6	7.3	7.9	7.8	8.1	8.3	3.6	-56.2%
18 Delaware	58.9	60.9	62.2	64.1	67.5	63.6	56.9	-10.5%
19 Dubois	44.2	46.7	51.1	51.6	49.6	50.9	51.2	0.6%
20 Elkhart	75.8	77.4	81.6	87.9	89.1	91.6	97.4	6.3%
21 Fayette	8.3	8.7	9.1	9.3	14.7	7.1	2.7	-61.9%
22 Floyd	6.4	8.5	8.6	8.4	9.0	3.9	5.6	42.7%
23 Fountain	-	0.2	0.1	0.1	-	0.0	0.0	-14.7%
24 Franklin	1.2	1.1	1.1	0.7	1.0	1.0	1.0	-2.4%
25 Fulton	1.0	1.0	1.1	1.1	1.1	1.2	1.2	-0.3%
26 Gibson	0.3	6.3	6.3	6.5	6.5	6.5	7.0	8.4%
27 Grant	52.2	59.0	59.9	57.7	55.4	57.3	57.3	-0.1%
28 Greene	1.8	1.9	0.0	1.9	1.9	1.9	1.5	-20.1%
29 Hamilton	142.0	158.8	162.4	154.9	173.5	177.6	187.5	5.6%
30 Hancock	5.3	5.3	5.2	5.1	5.3	5.2	5.2	1.1%
31 Harrison	2.7	2.7	2.7	3.4	2.7	2.8	2.8	-0.6%
32 Hendricks	33.5	31.5	33.4	33.5	34.4	34.3	42.1	22.7%
33 Henry	4.2	4.2	4.6	4.3	4.9	4.7	4.8	1.5%
34 Howard	77.0	82.1	27.4	29.2	30.7	33.8	36.9	9.2%
35 Huntington	20.2	20.5	20.7	21.7	21.4	22.4	22.3	-0.5%
36 Jackson	17.0	18.1	19.2	18.3	19.1	19.6	20.4	4.0%
37 Jasper	1.6	3.0	4.2	7.4	8.5	8.3	6.1	-27.2%
38 Jay	-	1.7	0.0	1.8	1.9	6.0	7.2	20.2%
39 Jefferson	-	-	-	-	-	-	5.1	
40 Jennings	3.8	3.9	4.0	4.1	4.2	2.0	2.0	0.9%
41 Johnson	19.9	20.9	16.0	22.9	25.1	24.7	27.4	10.9%
42 Knox	25.0	4.9	4.7	5.5	7.1	7.0	290.5	4038.1%
43 Kosciusko	13.5	15.4	15.2	18.3	20.7	20.5	19.7	-4.0%
44 LaGrange	4.3	4.6	4.9	5.5	5.7	5.8	6.1	5.2%
45 Lake	237.2	186.3	257.5	269.9	280.5	285.8	291.7	2.1%
46 LaPorte	54.1	55.1	55.2	27.4	26.3	26.6	35.9	35.0%
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	191.1	139.3	86.8	88.2	87.5	89.5	87.2	-2.6%
49 Marion	840.4	859.4	901.4	922.2	962.8	967.2	1,002.3	3.6%
50 Marshall	22.9	21.5	24.7	23.4	24.0	23.9	24.6	2.7%
51 Martin	0.7	0.7	-	-	-	0.9	1.0	9.4%

Table 32: Personal Property Exemptions (in Millions)

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	3.8	3.6	3.5	3.7	3.6	3.5	3.6	3.1%
53	Monroe	60.1	60.4	62.9	66.2	57.5	56.7	54.8	-3.4%
54	Montgomery	13.8	14.8	13.4	15.0	16.7	18.2	10.3	-43.2%
55	Morgan	14.8	13.1	12.9	13.7	14.0	17.2	16.0	-6.8%
56	Newton	0.4	0.5	0.5	0.5	0.5	0.5	0.5	2.7%
57	Noble	7.1	7.2	7.1	7.6	7.8	8.1	8.1	0.6%
58	Ohio	0.2	0.1	0.2	0.2	0.2	0.2	0.2	-0.1%
59	Orange	0.6	3.6	3.8	3.8	3.9	4.1	7.5	82.4%
60	Owen	0.3	0.1	0.1	0.2	0.2	0.2	0.3	46.1%
61	Parke	0.5	0.6	0.6	0.6	-	0.8	-	-100.0%
62	Perry	1.8	1.8	1.2	2.0	2.1	2.0	-	-100.0%
63	Pike	0.7	0.7	0.7	0.8	0.7	0.7	-	-100.0%
64	Porter	36.3	36.0	39.0	40.1	42.1	43.0	44.6	3.6%
65	Posey	1.0	0.2	1.2	0.1	1.4	1.2	161.1	13427.4%
66	Pulaski	1.2	1.2	1.4	1.3	-	0.2	1.3	475.0%
67	Putnam	14.2	15.3	15.6	15.9	16.6	17.4	17.4	-0.1%
68	Randolph	3.3	3.4	3.4	3.5	3.1	3.3	3.7	13.7%
69	Ripley	1.0	1.4	1.4	1.5	1.4	1.4	1.6	12.7%
70	Rush	1.4	1.3	1.3	1.3	1.2	1.3	1.3	-3.1%
71	St. Joseph	370.5	326.4	268.7	276.4	281.3	273.9	280.0	2.2%
72	Scott	0.3	0.4	0.3	0.0	0.1	0.5	0.6	21.3%
73	Shelby	-	2.0	1.6	1.8	2.1	2.8	-	-100.0%
74	Spencer	6.3	2.1	6.4	2.0	7.4	6.4	6.3	-1.5%
75	Starke	0.6	0.6	0.6	0.6	0.8	0.8	0.8	5.5%
76	Steuben	16.6	18.7	19.1	19.8	13.8	14.0	13.6	-2.9%
77	Sullivan	0.1	-	-	-	-	0.0	0.0	1.3%
78	Switzerland	0.2	0.0	0.2	-	0.1	0.3	0.2	-34.9%
79	Tippecanoe	78.9	75.1	76.4	84.8	71.4	79.0	80.9	2.3%
80	Tipton	4.0	3.5	4.4	4.9	4.8	5.2	5.5	4.9%
81	Union	0.1	0.1	0.1	-	0.2	0.1	0.1	-49.4%
82	Vanderburgh	154.0	149.6	143.5	140.8	146.2	149.4	200.1	33.9%
83	Vermillion	3.0	29.3	32.9	33.1	33.9	34.2	30.1	-12.0%
84	Vigo	44.2	44.8	45.4	48.5	55.2	58.2	0.2	-99.7%
85	Wabash	-	-	-	-	-	-	-	-
86	Warren	-	1.2	1.2	-	1.1	1.3	1.3	5.4%
87	Warrick	23.7	7.3	7.0	22.3	23.8	35.1	42.5	21.3%
88	Washington	0.6	0.7	1.1	1.1	1.1	0.0	1.1	17511.6%
89	Wayne	48.7	51.1	53.9	56.5	58.9	61.5	64.5	4.9%
90	Wells	3.3	3.2	3.4	3.5	3.7	3.3	4.0	23.5%
91	White	0.0	4.1	3.9	3.7	3.6	1.4	4.0	180.9%
92	Whitley	6.8	0.0	5.8	-	6.5	7.2	7.6	6.6%
<b>Totals</b>		<b>3,098.8</b>	<b>3,004.2</b>	<b>2,995.0</b>	<b>3,046.2</b>	<b>3,167.3</b>	<b>3,216.8</b>	<b>3,785.1</b>	<b>17.7%</b>
					Median				1.9%
					Maximum:		Washington	17511.6%	
					Minimum:		Multiple	-100.0%	

Table 33: Personal Property Deductions &amp; Abatements (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	34.7	44.6	45.1	40.9	62.9	84.8	87.4	3.1%
2 Allen	314.6	289.1	274.0	319.0	413.0	619.1	693.7	12.0%
3 Bartholomew	144.9	135.6	114.7	97.7	128.3	117.3	105.4	-10.2%
4 Benton	264.3	216.5	269.5	280.8	172.8	189.7	169.6	-10.6%
5 Blackford	20.2	20.7	19.2	16.8	18.9	20.9	21.2	1.5%
6 Boone	53.3	51.2	66.8	92.9	107.5	161.4	179.2	11.1%
7 Brown	-	-	-	-	-	-	-	
8 Carroll	1.7	1.4	0.1	0.0	0.5	7.9	9.5	20.5%
9 Cass	15.7	12.7	12.3	9.2	9.0	13.4	29.8	122.8%
10 Clark	97.4	115.5	110.3	115.0	99.1	109.0	125.9	15.5%
11 Clay	4.3	4.3	5.3	6.1	5.7	4.4	2.6	-41.0%
12 Clinton	36.7	36.5	30.1	28.2	9.3	11.8	-	-100.0%
13 Crawford	-	-	0.0	0.0	0.0	0.0	0.0	-35.7%
14 Daviess	3.5	4.0	2.9	5.7	5.8	5.5	-	-100.0%
15 Dearborn	20.1	-	-	-	-	-	-	
16 Decatur	76.0	61.9	52.9	51.2	43.2	37.7	33.3	-11.6%
17 DeKalb	38.1	38.2	40.0	36.1	48.3	42.7	41.3	-3.2%
18 Delaware	15.6	18.2	20.9	19.1	12.5	9.9	7.0	-28.6%
19 Dubois	3.6	5.5	6.4	8.6	9.7	8.6	7.1	-17.5%
20 Elkhart	60.2	70.5	69.3	66.7	63.6	55.3	54.0	-2.2%
21 Fayette	9.6	11.2	12.4	14.1	15.3	14.0	14.1	1.4%
22 Floyd	20.3	15.7	8.3	12.1	15.6	16.3	33.3	104.1%
23 Fountain	3.4	3.8	3.3	2.5	-	-	0.6	
24 Franklin	0.3	0.5	0.4	0.2	0.1	0.1	0.1	0.0%
25 Fulton	0.8	0.6	2.1	3.0	2.7	6.5	11.4	75.3%
26 Gibson	8.4	6.3	5.0	6.5	4.9	5.8	191.2	3176.5%
27 Grant	75.9	60.6	48.4	41.3	40.1	45.3	38.2	-15.8%
28 Greene	6.4	8.8	11.5	10.4	8.4	6.1	9.3	53.3%
29 Hamilton	34.6	41.0	45.3	41.8	69.0	65.8	57.7	-12.3%
30 Hancock	39.1	37.6	50.5	53.5	57.8	67.8	67.1	-1.1%
31 Harrison	2.1	1.2	1.2	2.0	3.0	3.1	2.9	-8.0%
32 Hendricks	64.4	40.1	60.2	57.4	54.4	75.2	123.2	63.9%
33 Henry	14.8	11.7	13.0	31.2	36.2	26.3	18.3	-30.5%
34 Howard	452.4	401.1	316.4	373.2	333.5	258.6	191.4	-26.0%
35 Huntington	23.0	26.2	19.0	16.5	20.0	22.1	27.1	22.5%
36 Jackson	116.9	153.2	167.0	145.7	128.2	106.8	110.9	3.8%
37 Jasper	45.0	40.7	33.3	22.4	16.1	15.3	14.9	-2.7%
38 Jay	37.4	44.1	43.1	29.1	72.1	60.9	51.9	-14.7%
39 Jefferson	18.1	17.4	13.5	7.8	4.7	3.9	-	-100.0%
40 Jennings	10.7	9.1	8.7	9.9	16.2	22.7	40.0	76.2%
41 Johnson	55.5	64.1	78.7	74.5	63.4	48.9	54.8	12.0%
42 Knox	704.6	699.3	649.4	596.7	435.6	392.5	5.2	-98.7%
43 Kosciusko	74.6	79.2	80.7	85.0	76.0	73.3	66.4	-9.4%
44 LaGrange	9.5	11.1	13.7	18.1	18.7	17.6	14.9	-15.5%
45 Lake	1,979.4	2,374.3	1,568.1	1,003.9	625.3	383.1	236.8	-38.2%
46 LaPorte	15.8	54.0	74.1	63.0	109.9	106.1	57.2	-46.0%
47 Lawrence	73.4	53.1	49.1	57.0	69.0	85.8	86.8	1.2%
48 Madison	56.6	122.0	163.1	151.4	177.1	180.8	191.3	5.8%
49 Marion	376.8	463.9	480.0	548.2	578.1	511.4	552.9	8.1%
50 Marshall	30.4	32.7	32.6	29.0	32.9	32.7	40.1	22.4%

Table 33: Personal Property Deductions & Abatements (in Millions)

County		Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
51	Martin	1.0	1.0	1.3	1.0	0.8	0.4	-	-100.0%
52	Miami	4.0	4.9	6.6	7.2	6.9	13.0	14.5	11.6%
53	Monroe	65.8	58.6	54.8	44.7	49.9	51.1	49.0	-4.2%
54	Montgomery	42.0	35.4	42.8	50.3	61.9	50.0	43.4	-13.2%
55	Morgan	8.0	8.7	5.9	28.8	37.0	375.3	391.5	4.3%
56	Newton	6.2	7.3	6.5	5.6	5.0	5.0	5.0	-0.5%
57	Noble	47.6	50.2	43.2	44.2	39.4	39.9	35.6	-10.7%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	1.8	1.6	1.5	1.2	0.8	1.6	-	-100.0%
60	Owen	-	0.8	0.4	0.2	2.0	-	4.9	
61	Parke	0.0	-	0.9	0.7	1.7	2.2	3.2	43.8%
62	Perry	18.1	21.0	17.9	18.8	21.8	26.4	20.0	-24.2%
63	Pike	-	-	-	-	-	-	-	
64	Porter	166.5	107.4	152.6	201.7	215.2	204.1	166.0	-18.6%
65	Posey	35.7	38.7	16.0	179.9	200.4	195.2	-	-100.0%
66	Pulaski	10.5	12.3	8.9	2.6	3.2	2.9	2.3	-20.9%
67	Putnam	50.4	62.5	64.4	67.0	62.7	55.8	41.7	-25.3%
68	Randolph	25.3	390.3	280.3	207.3	171.4	150.2	154.7	3.0%
69	Ripley	7.3	7.3	6.5	5.2	5.1	5.0	5.0	0.0%
70	Rush	4.7	12.7	16.3	17.0	18.7	18.2	17.1	-6.1%
71	St. Joseph	60.2	66.0	88.8	68.4	42.8	234.9	331.1	41.0%
72	Scott	18.2	35.5	39.6	40.7	25.7	37.4	42.8	14.3%
73	Shelby	70.3	60.3	56.3	56.7	62.1	72.7	68.9	-5.2%
74	Spencer	0.7	0.6	0.8	0.5	0.3	0.0	8.9	127404.6%
75	Starke	4.3	3.4	2.2	1.4	1.3	1.7	2.6	53.3%
76	Steuben	16.6	11.9	13.9	20.2	23.3	19.6	29.6	51.3%
77	Sullivan	14.3	7.8	7.8	4.0	2.6	2.6	2.6	0.0%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	205.5	294.9	240.0	388.8	416.9	426.0	360.0	-15.5%
80	Tipton	145.9	110.8	76.3	62.6	50.5	41.8	31.1	-25.6%
81	Union	2.9	-	5.4	3.2	2.0	1.4	1.3	-8.8%
82	Vanderburgh	49.3	61.9	54.2	52.4	64.9	65.4	21.4	-67.3%
83	Vermillion	11.0	10.1	6.6	4.7	4.0	3.4	3.4	0.0%
84	Vigo	120.2	107.1	81.0	61.4	21.0	16.9	39.6	134.1%
85	Wabash	4.6	4.3	5.5	9.1	8.3	11.9	15.5	30.8%
86	Warren	9.3	8.3	8.1	8.2	7.2	7.1	6.5	-8.5%
87	Warrick	61.7	53.7	38.7	28.9	53.4	58.9	48.8	-17.1%
88	Washington	12.0	12.0	15.3	18.2	20.3	31.2	19.7	-36.8%
89	Wayne	30.4	33.9	52.9	56.3	71.3	59.1	76.1	28.9%
90	Wells	49.9	47.2	45.9	41.4	32.2	40.6	66.9	64.8%
91	White	207.3	168.1	142.3	122.7	173.0	99.0	76.4	-22.9%
92	Whitley	72.7	55.8	48.8	41.2	35.3	31.5	76.0	141.7%
<b>Totals</b>		<b>7,227.1</b>	<b>7,985.3</b>	<b>6,948.9</b>	<b>6,676.1</b>	<b>6,316.3</b>	<b>6,613.5</b>	<b>6,160.5</b>	<b>-6.8%</b>
		Median							-2.7%
		Maximum: Spencer							127404.6%
		Minimum: Clinton							-100.0%

## Table 34 Economic Revitalization Area Deduction Personal Property

### Economic Revitalization Area for Personal Property Abatement

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

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

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

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

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

Total Rehabilitation & Economic Revitalization Abatements - Personal Property - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	66.2		61.1	
<b>Median:</b>	22.4		24.0	
<b>Lowest:</b>	- Multiple		- Multiple	
<b>Highest:</b>	555.8	Allen	631.3	Allen

Table 34: Personal Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	34.7	44.6	45.1	40.9	62.9	84.8	87.2	2.8%
2 Allen	271.2	240.6	229.0	263.5	354.1	555.8	631.3	13.6%
3 Bartholomew	144.9	135.6	114.7	97.7	127.5	116.2	105.4	-9.3%
4 Benton	264.3	216.5	269.5	280.8	172.8	189.7	169.6	-10.6%
5 Blackford	20.2	20.7	19.2	16.8	18.8	20.7	21.0	1.5%
6 Boone	53.3	51.1	66.8	92.9	107.5	161.4	179.2	11.1%
7 Brown	-	-	-	-	-	-	-	
8 Carroll	1.7	1.4	0.1	0.0	0.5	7.9	9.5	20.5%
9 Cass	15.7	12.7	12.3	9.2	9.0	13.4	29.8	122.8%
10 Clark	14.7	16.2	25.5	22.3	14.3	12.7	8.2	-35.5%
11 Clay	4.3	4.3	5.3	6.1	5.7	4.4	2.6	-41.0%
12 Clinton	36.7	36.5	30.1	28.2	9.3	11.8	-	-100.0%
13 Crawford	-	-	0.0	0.0	0.0	0.0	0.0	-35.7%
14 Daviess	3.5	4.0	2.9	5.7	5.8	5.5	-	-100.0%
15 Dearborn	20.1	-	-	-	-	-	-	
16 Decatur	76.0	61.9	52.9	51.2	42.3	36.5	33.3	-8.8%
17 DeKalb	33.7	33.7	35.8	32.1	44.4	39.0	37.8	-3.2%
18 Delaware	15.6	18.2	20.9	19.1	12.5	9.9	7.0	-28.6%
19 Dubois	3.6	5.5	6.4	8.5	9.5	8.5	7.0	-17.5%
20 Elkhart	53.0	58.4	59.3	55.2	51.6	40.9	40.7	-0.4%
21 Fayette	1.7	1.8	1.4	0.9	0.2	0.0	-	-100.0%
22 Floyd	15.9	13.7	5.7	10.1	10.9	15.5	27.6	78.2%
23 Fountain	3.4	3.8	3.3	2.5	-	-	0.6	
24 Franklin	0.3	0.5	0.4	0.2	0.1	0.1	0.1	0.0%
25 Fulton	0.8	0.6	2.1	3.0	2.6	6.4	11.4	77.4%
26 Gibson	8.4	6.3	5.0	6.5	4.9	5.7	190.0	3210.9%
27 Grant	75.9	60.6	48.4	41.3	40.1	45.3	38.2	-15.8%
28 Greene	6.4	8.8	11.5	9.7	7.7	6.1	9.3	53.3%
29 Hamilton	34.6	41.0	44.3	40.9	67.5	64.4	57.0	-11.4%
30 Hancock	39.1	37.6	50.5	53.5	57.8	67.8	67.1	-1.1%
31 Harrison	2.1	1.2	1.2	2.0	1.5	2.0	2.9	42.2%
32 Hendricks	64.4	40.1	60.2	57.4	54.3	75.0	123.0	64.0%
33 Henry	14.8	11.7	13.0	30.4	34.7	26.3	18.3	-30.5%
34 Howard	452.4	401.1	316.4	373.2	333.5	258.6	191.4	-26.0%
35 Huntington	23.0	26.2	19.0	16.5	20.0	22.1	27.1	22.5%
36 Jackson	116.9	153.2	167.0	145.7	128.2	106.8	110.9	3.8%
37 Jasper	45.0	40.7	33.3	22.4	16.1	15.3	14.9	-2.7%
38 Jay	37.4	44.1	43.1	29.1	72.1	60.9	51.9	-14.7%
39 Jefferson	18.1	-	13.5	7.8	4.7	3.9	-	-100.0%
40 Jennings	10.7	9.1	8.7	9.9	16.2	22.7	40.0	76.2%
41 Johnson	55.5	64.1	78.7	73.8	62.1	48.9	54.8	12.0%
42 Knox	703.4	698.1	648.2	595.5	431.3	384.4	-	-100.0%
43 Kosciusko	74.6	79.2	80.7	85.0	75.6	72.6	65.5	-9.8%
44 LaGrange	9.5	11.1	13.7	17.7	16.9	16.5	13.3	-19.6%
45 Lake	1,896.2	2,291.3	1,463.5	909.8	527.9	285.4	139.2	-51.2%
46 LaPorte	15.8	54.0	74.1	62.4	108.8	104.8	55.8	-46.7%
47 Lawrence	68.0	47.4	43.4	51.5	60.2	76.7	85.8	11.9%
48 Madison	56.6	122.0	163.1	151.4	177.1	180.8	191.3	5.8%
49 Marion	308.1	341.7	334.2	405.5	455.0	400.9	434.4	8.4%
50 Marshall	30.4	32.7	32.2	28.7	32.9	32.7	40.1	22.4%

Table 34: Personal Property Rehabilitation & Economic Revitalization Abatements (in Millions)

County		Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
51	Martin	1.0	1.0	1.3	1.0	0.8	0.4	-	-100.0%
52	Miami	2.8	4.1	6.6	7.2	6.9	13.0	14.5	11.6%
53	Monroe	32.2	21.4	18.2	7.5	17.2	18.7	15.0	-19.8%
54	Montgomery	42.0	35.4	42.6	50.0	61.6	49.7	43.2	-13.1%
55	Morgan	8.0	8.7	5.9	28.8	37.0	375.3	391.5	4.3%
56	Newton	6.2	5.1	4.4	3.7	1.5	1.9	2.1	8.5%
57	Noble	47.6	50.2	43.2	44.2	39.1	37.9	34.2	-9.9%
58	Ohio	-	-	-	-	-	-	-	
59	Orange	1.8	1.6	1.5	1.2	0.8	1.6	-	-100.0%
60	Owen	-	0.8	0.4	-	2.0	-	4.9	
61	Parke	0.0	-	0.9	0.7	1.7	2.2	3.2	43.8%
62	Perry	18.1	20.9	17.9	18.7	21.8	26.3	19.9	-24.3%
63	Pike	-	-	-	-	-	-	-	
64	Porter	166.5	104.3	146.2	195.6	209.2	198.2	160.4	-19.1%
65	Posey	35.7	38.7	16.0	179.9	200.4	195.2	-	-100.0%
66	Pulaski	10.5	12.3	8.9	2.6	3.2	2.9	2.3	-20.9%
67	Putnam	50.4	62.5	64.4	67.0	62.7	55.8	41.7	-25.3%
68	Randolph	25.3	390.3	280.3	207.3	171.4	150.2	154.7	3.0%
69	Ripley	7.3	7.3	6.5	5.2	5.1	5.0	5.0	0.0%
70	Rush	4.7	12.7	16.3	17.0	18.7	18.2	17.1	-6.1%
71	St. Joseph	39.3	43.5	67.6	51.0	27.3	219.0	317.0	44.8%
72	Scott	18.2	35.5	39.6	40.7	25.7	37.4	42.8	14.3%
73	Shelby	70.3	60.3	56.3	56.7	62.1	72.7	68.9	-5.2%
74	Spencer	0.7	0.6	0.8	0.5	0.3	0.0	8.9	127404.6%
75	Starke	4.3	3.4	2.2	1.4	1.1	1.1	2.0	76.9%
76	Steuben	16.6	11.9	13.9	20.2	23.3	19.4	29.6	52.9%
77	Sullivan	14.3	7.8	7.8	4.0	2.6	2.6	2.6	0.0%
78	Switzerland	-	-	-	-	-	-	-	
79	Tippecanoe	199.3	287.3	231.9	381.4	408.8	415.7	348.2	-16.2%
80	Tipton	145.9	110.8	76.2	62.6	50.4	41.6	30.9	-25.7%
81	Union	2.9	-	5.4	3.2	2.0	1.4	1.3	-8.8%
82	Vanderburgh	24.6	37.2	30.2	27.5	41.6	44.5	-	-100.0%
83	Vermillion	11.0	10.1	6.6	4.7	4.0	3.4	3.4	0.0%
84	Vigo	120.2	107.1	81.0	61.4	21.0	16.9	39.6	134.1%
85	Wabash	4.6	4.3	5.5	9.1	8.2	11.7	14.7	25.0%
86	Warren	9.3	8.3	8.1	8.2	7.2	7.1	6.5	-8.5%
87	Warrick	61.7	53.7	38.7	28.9	53.4	58.9	48.8	-17.1%
88	Washington	12.0	12.0	15.2	18.1	16.1	24.5	19.7	-19.7%
89	Wayne	25.3	28.0	51.1	54.2	68.5	58.9	72.5	23.0%
90	Wells	49.9	47.2	45.9	41.4	32.2	40.6	66.9	64.8%
91	White	207.3	168.1	142.3	122.7	173.0	99.0	76.4	-22.9%
92	Whitley	72.7	55.8	48.8	41.1	35.2	31.4	76.0	141.9%
<b>Totals</b>		<b>6,827.0</b>	<b>7,476.0</b>	<b>6,432.3</b>	<b>6,151.4</b>	<b>5,794.5</b>	<b>6,088.3</b>	<b>5,617.8</b>	<b>-7.7%</b>
		Median							-3.2%
		Maximum: Spencer							127404.6%
		Minimum: Multiple							-100.0%



## Table 35 Enterprise Zone Investment Deduction Personal Property

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

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

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

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

Total Enterprise Zone Investment Deductions - Personal Property - (in Millions)				
	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	4.0		4.2	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	95.3	Clark	117.0	Clark

Table 35: Personal Property Enterprise Zone Investment Deductions (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	-	-	-	-	-	-	-	
2 Allen	43.4	48.5	45.0	55.4	58.9	63.4	62.4	-1.5%
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	82.7	99.2	84.8	92.1	83.6	95.3	117.0	22.7%
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	-	-	-	-	
20 Elkhart	5.1	7.5	7.9	7.7	6.8	8.0	7.6	-4.2%
21 Fayette	7.9	9.4	11.0	13.2	15.1	13.9	14.1	1.5%
22 Floyd	4.4	2.0	2.5	2.0	4.7	0.8	5.7	581.7%
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	-	-	-	-	-	-	-	
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	-	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	-	-	-	-	-	-	-	
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	-	-	-	-	-	-	-	
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	1.2	1.2	1.2	1.2	4.3	8.1	5.2	-35.4%
43 Kosciusko	-	-	-	-	-	-	-	
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	82.9	78.5	97.9	89.6	87.6	88.0	88.4	0.4%
46 LaPorte	-	-	-	-	0.1	0.0	0.0	0.0%
47 Lawrence	5.4	5.7	5.7	5.5	7.9	9.0	0.9	-89.6%
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	-	-	0.3	0.3	-	-	-	
51 Martin	-	-	-	-	-	-	-	

Table 35: Personal Property Enterprise Zone Investment Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	1.2	0.8	-	-	-	-	-			
53	Monroe	33.6	37.2	36.6	36.5	31.4	31.5	33.2	5.7%		
54	Montgomery	-	-	-	-	-	-	-			
55	Morgan	-	-	-	-	-	-	-			
56	Newton	-	-	-	-	-	-	-			
57	Noble	-	-	-	-	-	-	-			
58	Ohio	-	-	-	-	-	-	-			
59	Orange	-	-	-	-	-	-	-			
60	Owen	-	-	-	0.2	-	-	-			
61	Parke	-	-	-	-	-	-	-			
62	Perry	-	-	-	-	-	-	-			
63	Pike	-	-	-	-	-	-	-			
64	Porter	-	-	-	-	-	-	-			
65	Posey	-	-	-	-	-	-	-			
66	Pulaski	-	-	-	-	-	-	-			
67	Putnam	-	-	-	-	-	-	-			
68	Randolph	-	-	-	-	-	-	-			
69	Ripley	-	-	-	-	-	-	-			
70	Rush	-	-	-	-	-	-	-			
71	St. Joseph	21.0	22.5	21.2	17.4	15.4	15.9	14.1	-11.2%		
72	Scott	-	-	-	-	-	-	-			
73	Shelby	-	-	-	-	-	-	-			
74	Spencer	-	-	-	-	-	-	-			
75	Starke	-	-	-	-	-	-	-			
76	Steuben	-	-	-	-	-	-	-			
77	Sullivan	-	-	-	-	-	-	-			
78	Switzerland	-	-	-	-	-	-	-			
79	Tippecanoe	6.2	7.6	8.1	7.4	8.1	10.3	11.8	14.8%		
80	Tipton	-	-	-	-	-	-	-			
81	Union	-	-	-	-	-	-	-			
82	Vanderburgh	24.7	24.7	24.1	24.9	23.2	20.9	21.3	2.1%		
83	Vermillion	-	-	-	-	-	-	-			
84	Vigo	-	-	-	-	-	-	-			
85	Wabash	-	-	-	-	-	-	-			
86	Warren	-	-	-	-	-	-	-			
87	Warrick	-	-	-	-	-	-	-			
88	Washington	-	-	0.1	0.1	4.2	6.6	-	-100.0%		
89	Wayne	5.1	5.9	1.8	2.1	2.8	0.2	3.5	2034.7%		
90	Wells	-	-	-	-	-	-	-			
91	White	-	-	-	-	-	-	-			
92	Whitley	-	-	-	-	-	-	-			
<b>Totals</b>		<b>324.6</b>	<b>350.7</b>	<b>348.1</b>	<b>355.7</b>	<b>354.1</b>	<b>372.0</b>	<b>385.5</b>	<b>3.6%</b>		
									Median	0.4%	
									Maximum:	Wayne	2034.7%
									Minimum:	Washington	-100.0%

## **Table 36**

### **Veteran Deductions**

### **Personal Property**

This table combines the following deductions:

#### Partially Disabled Veteran's Deduction

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

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

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

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

**Amount:** \$24,960

#### Totally Disabled Veteran's Deduction

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

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

1. the individual served in the military or naval forces of the U.S. for at least 90 days;
2. the individual received an honorable discharge;
3. the individual is either totally disabled or at least 62 years old with a documented disability of at least 10%;
4. the assessed value of the individual's tangible property does not exceed \$200,000 after January 1, 2020 (\$175,000 from 1/1/2017 to 1/1/2019); and
5. the individual does not receive the over 65 deduction.

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

**Amount:** \$12,480

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

<b>Total Veterans Deductions - Personal Property</b>			
	<b>Pay 2020</b>		<b>Pay 2021</b>
<b>Average:</b>	143.6		-
<b>Median:</b>	-		-
<b>Lowest:</b>	- Multiple		-
<b>Highest:</b>	13,214.0	Perry	-

Table 36: Personal Property Veterans Deductions

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	-	-
2	Allen	-	-	-	-	-	-	-
3	Bartholomew	-	-	-	-	-	-	-
4	Benton	-	-	-	-	-	-	-
5	Blackford	-	-	-	-	-	-	-
6	Boone	24,960	24,960	24,960	24,960	-	-	-
7	Brown	-	-	-	-	-	-	-
8	Carroll	-	-	-	-	-	-	-
9	Cass	-	-	-	-	-	-	-
10	Clark	-	-	-	-	-	-	-
11	Clay	-	-	-	-	-	-	-
12	Clinton	-	-	-	-	-	-	-
13	Crawford	-	-	-	-	-	-	-
14	Daviess	4,660	4,660	-	-	-	-	-
15	Dearborn	-	-	-	-	-	-	-
16	Decatur	-	-	-	-	-	-	-
17	DeKalb	-	-	-	-	-	-	-
18	Delaware	-	-	-	-	-	-	-
19	Dubois	-	-	-	-	-	-	-
20	Elkhart	-	-	-	-	-	-	-
21	Fayette	-	-	-	-	-	-	-
22	Floyd	-	-	-	-	-	-	-
23	Fountain	-	-	-	-	-	-	-
24	Franklin	-	-	-	-	-	-	-
25	Fulton	-	-	-	-	-	-	-
26	Gibson	-	-	-	-	-	-	-
27	Grant	-	-	-	-	-	-	-
28	Greene	-	-	-	-	-	-	-
29	Hamilton	-	-	-	-	-	-	-
30	Hancock	-	-	-	-	-	-	-
31	Harrison	-	-	-	-	-	-	-
32	Hendricks	-	-	-	-	-	-	-
33	Henry	-	-	-	-	-	-	-
34	Howard	-	-	-	-	-	-	-
35	Huntington	-	-	-	-	-	-	-
36	Jackson	-	-	-	-	-	-	-
37	Jasper	-	-	-	-	-	-	-
38	Jay	-	-	-	-	-	-	-
39	Jefferson	-	-	-	-	-	-	-
40	Jennings	-	-	-	-	-	-	-
41	Johnson	-	-	-	-	-	-	-
42	Knox	-	-	-	-	-	-	-
43	Kosciusko	-	-	-	-	-	-	-
44	LaGrange	-	-	-	-	-	-	-
45	Lake	-	-	-	-	-	-	-
46	LaPorte	-	-	-	-	-	-	-
47	Lawrence	-	-	-	-	-	-	-
48	Madison	-	-	-	-	-	-	-
49	Marion	-	-	-	-	-	-	-
50	Marshall	-	-	-	-	-	-	-
51	Martin	-	-	-	-	-	-	-

Table 36: Personal Property Veterans Deductions

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	-	-	-	-	-	-	-
53	Monroe	-	-	-	-	-	-	-
54	Montgomery	-	-	-	-	-	-	-
55	Morgan	4,430	4,430	-	-	-	-	-
56	Newton	-	-	-	-	-	-	-
57	Noble	-	-	-	-	-	-	-
58	Ohio	-	-	-	-	-	-	-
59	Orange	-	-	-	-	-	-	-
60	Owen	-	-	-	-	-	-	-
61	Parke	-	-	-	-	-	-	-
62	Perry	13,014	13,928	13,864	14,722	15,524	13,214	-100.0%
63	Pike	-	-	-	-	-	-	-
64	Porter	-	-	-	-	-	-	-
65	Posey	-	-	-	-	-	-	-
66	Pulaski	-	-	-	-	-	-	-
67	Putnam	-	-	-	-	-	-	-
68	Randolph	-	-	-	-	-	-	-
69	Ripley	-	-	-	-	-	-	-
70	Rush	-	-	-	-	-	-	-
71	St. Joseph	-	-	-	-	-	-	-
72	Scott	-	-	-	-	-	-	-
73	Shelby	-	-	-	-	-	-	-
74	Spencer	-	-	-	-	-	-	-
75	Starke	-	-	-	-	-	-	-
76	Steuben	-	-	-	-	-	-	-
77	Sullivan	-	-	-	-	-	-	-
78	Switzerland	-	-	-	-	-	-	-
79	Tippecanoe	-	-	-	-	-	-	-
80	Tipton	-	-	-	-	-	-	-
81	Union	-	-	-	-	-	-	-
82	Vanderburgh	-	-	-	-	-	-	-
83	Vermillion	-	-	-	-	-	-	-
84	Vigo	-	-	-	-	-	-	-
85	Wabash	-	-	-	-	-	-	-
86	Warren	-	-	-	-	-	-	-
87	Warrick	-	-	-	-	-	-	-
88	Washington	-	-	-	-	-	-	-
89	Wayne	-	-	-	-	-	-	-
90	Wells	-	-	-	-	-	-	-
91	White	-	1,210	-	-	-	-	-
92	Whitley	-	-	-	-	-	-	-
<b>Totals</b>	<b>47,064</b>	<b>49,188</b>	<b>38,824</b>	<b>39,682</b>	<b>15,524</b>	<b>13,214</b>	<b>-</b>	<b>-100.0%</b>

## **Table 37**

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

**Code:** Various. See below.

**Summary:** Energy systems deductions:

1. Solar energy heating or cooling system deduction (IC 6-1.1-12-26, 27.1)
2. Solar power device deduction (IC 6-1.1-12-26.1, 27.1)
3. Wind powered device deduction (IC 6-1.1-12-29, 30)
4. Hydro-electric power device deduction (IC 6-1.1-12-33, 35.5)
5. Geothermal energy heating or cooling device deduction (IC 6-1.1-12-34, 35.5)
6. Resource Recover/Coal or Oil Shale System (IC 6-1.1-12-31)

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

**Amount:** Solar energy system: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components.  
Solar power device, wind, hydroelectric, and geothermal: Assessed value of property with the device less the assessed value of the property without the device.  
Solar power device assessed as distributable or personal property: Assessed value of the device.

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



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

	<u>Pay 2020</u>	<u>Pay 2021</u>
<b>Average:</b>	<b>1.7</b>	<b>1.7</b>
<b>Median:</b>	<b>-</b>	<b>-</b>
<b>Lowest:</b>	<b>- Multiple</b>	<b>- Multiple</b>
<b>Highest:</b>	<b>110.5 Marion</b>	<b>118.5 Marion</b>

Table 37: Personal Property Energy Systems Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	0.28	
2	Allen	-	-	-	-	-	-	
3	Bartholomew	-	-	-	-	0.83	1.17	-100.0%
4	Benton	-	-	-	-	-	-	
5	Blackford	-	-	-	-	0.12	0.18	5.0%
6	Boone	-	-	-	-	-	-	
7	Brown	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	
10	Clark	-	-	-	0.62	1.23	0.92	-23.8%
11	Clay	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	
16	Decatur	-	-	-	-	0.84	1.17	-100.0%
17	DeKalb	4.43	4.43	4.14	3.99	3.83	3.68	-4.2%
18	Delaware	-	-	-	-	-	-	
19	Dubois	-	-	-	0.09	0.16	0.11	-20.8%
20	Elkhart	2.06	4.65	2.13	3.80	5.18	6.42	-11.5%
21	Fayette	-	-	-	-	-	-	
22	Floyd	-	-	-	-	-	-	
23	Fountain	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	
25	Fulton	-	-	-	-	0.15	0.08	-100.0%
26	Gibson	-	-	-	-	-	0.10	1174.3%
27	Grant	-	-	-	-	-	-	
28	Greene	-	-	-	0.70	0.70	-	
29	Hamilton	-	-	0.91	0.91	1.47	1.47	-52.3%
30	Hancock	-	-	-	-	-	-	
31	Harrison	-	-	-	-	1.47	1.10	-100.0%
32	Hendricks	-	-	-	-	0.06	0.18	24.4%
33	Henry	-	-	-	0.75	1.50	-	
34	Howard	-	-	-	-	-	-	
35	Huntington	-	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	
41	Johnson	-	-	-	0.64	1.28	-	
42	Knox	-	-	-	-	-	-	
43	Kosciusko	-	-	-	-	0.46	0.66	31.1%
44	LaGrange	-	-	-	0.43	1.79	1.11	46.1%
45	Lake	0.14	4.52	6.65	4.40	9.80	9.62	-3.1%
46	LaPorte	-	-	-	0.68	0.99	1.27	7.5%
47	Lawrence	-	-	-	-	0.84	-	
48	Madison	-	-	-	-	-	0.01	0.0%
49	Marion	68.66	122.19	145.80	142.74	123.03	110.47	7.3%
50	Marshall	-	-	-	-	-	-	
51	Martin	-	-	-	-	-	-	

Table 37: Personal Property Energy Systems Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	-	-	-	-	-	-				
53	Monroe	-	-	-	0.65	1.30	0.97	0.74	-23.8%		
54	Montgomery	-	-	0.18	0.28	0.34	0.32	0.21	-34.4%		
55	Morgan	-	-	-	-	-	-	-			
56	Newton	-	2.18	2.03	1.96	3.43	3.10	2.91	-6.2%		
57	Noble	-	-	0.03	0.03	0.35	1.97	1.45	-26.3%		
58	Ohio	-	-	-	-	-	-	-			
59	Orange	-	-	-	-	-	-	-			
60	Owen	-	-	-	-	-	-	-			
61	Parke	-	-	-	-	-	-	-			
62	Perry	-	0.06	0.06	0.06	0.06	0.06	0.06	0.0%		
63	Pike	-	-	-	-	-	-	-			
64	Porter	-	3.17	6.42	6.12	5.98	5.83	5.68	-2.5%		
65	Posey	-	-	-	-	-	-	-			
66	Pulaski	-	-	-	-	-	-	-			
67	Putnam	-	-	-	-	-	-	-			
68	Randolph	-	-	-	-	-	-	-			
69	Ripley	-	-	-	-	-	-	-			
70	Rush	-	-	-	-	-	-	-			
71	St. Joseph	-	-	-	-	-	-	-			
72	Scott	-	-	-	-	-	-	-			
73	Shelby	-	-	-	-	-	-	-			
74	Spencer	-	-	-	-	-	-	-			
75	Starke	-	-	-	-	0.21	0.59	0.64	9.2%		
76	Steuben	-	-	-	-	-	0.21	-	-100.0%		
77	Sullivan	-	-	-	-	-	-	-			
78	Switzerland	-	-	-	-	-	-	-			
79	Tippecanoe	-	-	0.02	-	-	-	-			
80	Tipton	-	-	0.08	0.08	0.08	0.15	0.16	9.3%		
81	Union	-	-	-	-	-	-	-			
82	Vanderburgh	-	-	-	-	0.12	0.06	0.07	14.6%		
83	Vermillion	-	-	-	-	-	-	-			
84	Vigo	-	-	-	-	-	-	-			
85	Wabash	-	-	-	-	0.09	0.13	0.84	561.5%		
86	Warren	-	-	-	-	-	-	-			
87	Warrick	-	-	-	-	-	-	-			
88	Washington	-	-	-	-	-	-	-			
89	Wayne	-	-	-	-	-	-	0.21			
90	Wells	-	-	-	-	-	-	-			
91	White	-	-	-	-	-	-	-			
92	Whitley	-	-	0.05	0.05	0.04	0.03	-	-100.0%		
<b>Totals</b>		<b>75.3</b>	<b>141.2</b>	<b>168.5</b>	<b>168.9</b>	<b>167.7</b>	<b>153.1</b>	<b>157.3</b>	<b>2.7%</b>		
									Median	-3.7%	
									Maximum:	Gibson	1174.3%
									Minimum:	Multiple	-100.0%

## Table 38 to Table 40 Annually Assessed Mobile Home Exemptions, Deductions & Abatements

Tables 38 through 40 summarize all annually assessed mobile home exemptions, deductions, and abatements over a seven-year period, from Pay 2015 to Pay 2021. Table 38 summarizes the totals for exemptions, deductions, and abatements combined. Table 39 summarizes the annually assessed mobile home exemptions. Table 40 combines both annually assessed mobile home deductions and abatements. These tables show the percentage increase/decrease from Pay 2020 to Pay 2021 for each county. Additionally, the median, maximum, and minimum of the percentage increase/decrease from Pay 2020 to Pay 2021 can be found at the bottom of each table – with the applicable county listed for the minimum and maximum percentages.

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

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

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

Total Exemptions, Deductions, & Abatements - Annually Assessed Mobile Homes - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	2.0		2.0	
<b>Median:</b>	0.9		0.9	
<b>Lowest:</b>	0.0	Union	-	Knox
<b>Highest:</b>	24.7	Marion	26.5	Marion

<b>Total Exemptions - Annually Assessed Mobile Homes</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>1,838.0</b>		<b>1,749.7</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>- Multiple</b>		<b>- Multiple</b>	
<b>Highest:</b>	<b>56,700.0</b>	<b>Wells</b>	<b>94,700.0</b>	<b>Wells</b>

<b>Total Deductions &amp; Abatements - Annually Assessed Mobile Homes - (in Millions)</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>2.0</b>		<b>2.0</b>	
<b>Median:</b>	<b>0.9</b>		<b>0.9</b>	
<b>Lowest:</b>	<b>0.0</b>	<b>Union</b>	<b>-</b>	<b>Knox</b>
<b>Highest:</b>	<b>24.6</b>	<b>Marion</b>	<b>26.4</b>	<b>Marion</b>

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
1	Adams	0.1	0.1	0.1	0.1	0.1	0.1	-8.8%	
2	Allen	6.9	5.6	5.2	4.9	4.7	4.5	12.7%	
3	Bartholomew	2.1	1.8	1.6	1.4	1.3	1.8	-3.1%	
4	Benton	0.1	0.1	0.1	0.1	0.0	0.0	11.3%	
5	Blackford	0.1	0.1	0.0	0.0	0.0	0.1	20.1%	
6	Boone	2.1	2.0	1.9	2.1	2.1	2.1	-4.9%	
7	Brown	0.2	0.2	0.1	0.1	0.1	0.1	-14.3%	
8	Carroll	0.6	0.6	0.5	0.5	0.4	0.4	-5.6%	
9	Cass	0.8	0.8	0.7	0.6	0.5	0.5	6.2%	
10	Clark	4.7	4.4	4.7	4.5	4.5	4.8	1.5%	
11	Clay	0.4	0.4	0.4	0.3	0.3	0.3	20.8%	
12	Clinton	0.4	0.3	0.3	0.3	0.2	0.4	-1.6%	
13	Crawford	0.4	0.4	0.4	0.4	0.4	0.4	-3.6%	
14	Daviess	0.8	0.8	0.6	0.7	0.6	0.7	-10.5%	
15	Dearborn	0.6	0.6	0.6	0.5	0.6	0.7	8.9%	
16	Decatur	0.4	0.4	0.4	0.3	0.3	0.2	-2.8%	
17	DeKalb	2.5	2.2	2.1	2.1	1.8	2.1	-0.4%	
18	Delaware	2.8	3.1	2.9	2.6	2.5	2.4	-5.5%	
19	Dubois	0.8	0.8	0.6	0.7	0.6	0.5	7.5%	
20	Elkhart	10.1	10.0	9.9	9.7	9.8	10.2	10.8	5.9%
21	Fayette	0.5	0.4	0.4	0.4	0.3	0.3	0.3	-13.8%
22	Floyd	1.7	1.5	1.5	1.4	1.4	1.4	1.3	-6.3%
23	Fountain	0.1	1.0	1.0	0.9	0.7	0.9	0.8	-6.1%
24	Franklin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-7.9%
25	Fulton	0.6	0.6	0.6	0.5	0.5	0.5	0.5	-8.0%
26	Gibson	1.5	1.3	1.2	1.2	1.1	1.1	1.1	-3.9%
27	Grant	1.7	1.5	1.5	1.3	1.2	1.0	0.9	-6.2%
28	Greene	4.1	3.8	3.8	3.6	3.6	4.2	4.2	0.2%
29	Hamilton	6.9	6.7	6.9	6.5	6.4	6.2	6.1	-2.3%
30	Hancock	0.7	0.7	0.5	0.6	0.5	0.5	0.7	28.0%
31	Harrison	1.6	1.5	1.3	1.4	1.2	1.1	1.1	-4.9%
32	Hendricks	0.5	0.5	0.0	0.5	0.5	0.5	0.5	-0.1%
33	Henry	0.5	0.5	0.4	0.3	0.3	0.2	0.2	-6.4%
34	Howard	1.2	1.2	1.2	1.0	1.0	0.9	1.2	32.7%
35	Huntington	0.9	1.0	1.0	0.9	1.0	0.9	0.8	-4.4%
36	Jackson	2.9	2.9	2.8	2.7	2.6	2.7	2.7	1.0%
37	Jasper	1.1	1.0	1.0	0.9	0.9	1.5	1.6	5.7%
38	Jay	0.5	0.6	0.6	0.6	0.6	0.6	0.7	9.3%
39	Jefferson	0.7	1.2	0.8	0.5	0.7	0.9	1.1	21.2%
40	Jennings	1.5	1.6	0.1	1.3	1.3	1.3	1.3	-1.2%
41	Johnson	2.6	2.5	2.2	2.2	1.9	2.7	2.5	-7.7%
42	Knox	0.8	0.8	0.8	0.9	0.9	0.9	-	-100.0%
43	Kosciusko	3.9	3.9	3.7	3.5	3.4	5.4	5.7	5.7%
44	LaGrange	1.1	1.0	0.9	0.8	0.9	0.9	1.0	15.7%
45	Lake	5.0	4.7	4.8	4.8	4.9	4.8	4.4	-8.0%
46	LaPorte	6.6	6.9	6.5	6.2	5.8	6.1	6.2	1.8%
47	Lawrence	5.8	5.3	5.3	5.2	5.0	4.9	4.7	-2.7%
48	Madison	5.5	5.0	4.6	4.4	4.0	4.9	4.8	-2.2%
49	Marion	15.4	15.7	15.4	15.9	14.5	24.7	26.5	7.3%
50	Marshall	4.0	3.9	3.9	3.9	3.9	3.6	5.6	52.8%
51	Martin	0.8	0.8	0.8	0.7	0.7	0.8	0.7	-8.7%

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

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	3.2	3.0	2.9	2.8	2.6	3.3	3.2	-3.5%		
53	Monroe	6.2	6.2	6.1	5.8	5.3	6.7	6.3	-6.4%		
54	Montgomery	1.2	1.3	1.4	1.2	1.1	1.1	1.1	-4.8%		
55	Morgan	2.1	2.1	2.1	2.1	2.1	2.3	2.4	6.1%		
56	Newton	0.3	0.3	0.3	0.2	0.3	0.4	0.3	-13.8%		
57	Noble	1.9	1.7	1.7	1.5	1.4	1.4	1.4	1.8%		
58	Ohio	0.1	0.1	0.2	0.2	0.2	0.3	0.2	-8.7%		
59	Orange	2.9	2.9	2.7	2.6	2.5	2.6	2.6	-0.7%		
60	Owen	1.0	0.9	0.1	0.8	0.7	0.8	0.8	-2.2%		
61	Parke	1.3	1.3	1.1	0.4	0.9	1.1	0.9	-12.4%		
62	Perry	0.7	0.7	0.6	0.5	0.5	0.4	0.4	-7.9%		
63	Pike	1.9	1.3	1.1	1.0	0.9	0.9	0.9	2.5%		
64	Porter	8.3	8.3	8.1	7.9	7.5	6.7	6.9	2.9%		
65	Posey	0.4	0.4	0.3	0.3	0.3	0.2	0.2	-8.9%		
66	Pulaski	0.3	0.0	0.2	0.2	0.2	0.1	0.2	4.6%		
67	Putnam	0.8	0.7	0.7	0.6	0.6	0.6	0.5	-22.4%		
68	Randolph	0.5	0.5	0.5	0.4	0.4	0.4	0.3	-10.1%		
69	Ripley	1.1	1.1	0.9	1.0	1.1	1.1	0.9	-18.4%		
70	Rush	0.6	0.5	0.5	0.5	0.4	0.3	0.3	1.4%		
71	St. Joseph	2.1	1.9	1.7	1.6	1.6	2.6	2.6	0.7%		
72	Scott	2.3	2.0	2.2	1.7	1.6	1.5	1.3	-11.5%		
73	Shelby	1.1	1.0	0.9	0.8	0.8	0.8	0.9	9.1%		
74	Spencer	0.2	0.0	0.1	0.1	0.1	0.5	0.5	3.2%		
75	Starke	1.2	1.1	1.0	0.9	0.9	1.2	1.2	2.7%		
76	Steuben	1.0	0.9	0.7	0.7	0.6	0.9	1.0	6.0%		
77	Sullivan	0.4	0.4	0.3	0.4	0.4	0.4	0.4	9.6%		
78	Switzerland	0.3	0.3	0.2	0.2	0.2	0.2	0.2	-20.2%		
79	Tippecanoe	4.0	3.7	3.6	3.4	3.2	3.1	3.0	-5.8%		
80	Tipton	0.6	0.6	0.6	0.6	0.5	0.4	0.4	1.2%		
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-27.4%		
82	Vanderburgh	5.8	5.4	4.9	5.2	5.2	5.2	5.0	-3.4%		
83	Vermillion	0.9	0.8	0.8	0.7	0.7	0.6	0.6	0.9%		
84	Vigo	1.2	1.1	1.1	1.1	0.9	0.9	0.8	-4.4%		
85	Wabash	2.3	2.2	2.1	2.1	2.0	1.9	1.8	-3.6%		
86	Warren	-	0.1	0.1	0.1	0.1	0.1	0.1	-5.1%		
87	Warrick	1.7	1.8	1.8	1.8	1.6	1.9	1.9	-2.5%		
88	Washington	1.3	1.2	1.2	1.2	1.2	1.3	1.3	3.8%		
89	Wayne	3.5	3.5	3.3	3.2	3.2	3.1	3.0	-2.3%		
90	Wells	1.7	1.7	1.8	1.8	1.5	1.6	1.8	13.1%		
91	White	0.5	0.5	0.5	0.5	0.5	0.5	0.5	2.1%		
92	Whitley	2.2	2.2	2.2	2.1	1.8	1.8	1.5	-15.2%		
<b>Totals</b>		<b>186.8</b>	<b>180.4</b>	<b>171.7</b>	<b>167.7</b>	<b>160.3</b>	<b>179.9</b>	<b>182.2</b>	<b>1.3%</b>		
									Median	-2.3%	
									Maximum:	Marshall	52.8%
									Minimum:	Knox	-100.0%

Table 39: Annually Assessed Mobile Home Exemptions

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
1	Adams	-	-	-	-	-	-	
2	Allen	-	-	-	-	-	-	
3	Bartholomew	-	-	-	-	-	-	
4	Benton	-	-	-	-	-	-	
5	Blackford	-	-	-	-	-	-	
6	Boone	-	-	-	-	-	-	
7	Brown	-	-	-	-	-	-	
8	Carroll	-	-	-	-	-	-	
9	Cass	-	-	-	-	-	-	
10	Clark	-	-	-	-	-	-	
11	Clay	-	-	-	-	-	-	
12	Clinton	-	-	-	-	-	-	
13	Crawford	-	-	-	-	-	-	
14	Daviess	-	-	-	-	-	-	
15	Dearborn	-	-	-	-	-	-	
16	Decatur	-	-	-	-	-	-	
17	DeKalb	-	-	-	-	-	-	
18	Delaware	-	-	-	-	-	-	
19	Dubois	-	-	-	-	-	-	
20	Elkhart	5,400	5,200	5,200	5,200	5,000	5,000	0.0%
21	Fayette	-	-	-	-	-	-	
22	Floyd	-	-	-	-	-	-	
23	Fountain	-	-	-	-	-	-	
24	Franklin	-	-	-	-	-	-	
25	Fulton	-	-	-	-	-	-	
26	Gibson	-	-	-	-	-	-	
27	Grant	-	-	-	-	-	-	
28	Greene	-	-	-	-	-	39,130	-100.0%
29	Hamilton	1,100	1,100	1,100	1,100	1,100	1,100	0.0%
30	Hancock	-	-	-	-	-	-	
31	Harrison	-	-	-	-	-	-	
32	Hendricks	-	-	16,500	-	-	-	
33	Henry	-	-	-	-	-	-	
34	Howard	-	-	-	-	-	-	
35	Huntington	5,400	-	-	-	-	-	
36	Jackson	-	-	-	-	-	-	
37	Jasper	-	-	-	-	-	-	
38	Jay	-	-	-	-	-	-	
39	Jefferson	-	-	-	-	-	-	
40	Jennings	-	-	-	-	-	-	
41	Johnson	-	-	-	-	5,280	9,370	-1.0%
42	Knox	-	-	-	-	-	-	
43	Kosciusko	11,500	11,500	11,100	-	-	-	
44	LaGrange	-	-	-	-	-	-	
45	Lake	-	-	-	-	-	-	
46	LaPorte	-	-	-	-	-	-	
47	Lawrence	-	-	-	-	-	-	
48	Madison	-	-	-	-	-	-	
49	Marion	51,590	41,830	39,800	27,680	25,160	52,010	-2.2%
50	Marshall	-	-	-	-	-	-	
51	Martin	-	-	-	-	-	-	



Table 39: Annually Assessed Mobile Home Exemptions

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>	
52	Miami	-	-	-	-	-	-		
53	Monroe	-	-	-	-	-	-		
54	Montgomery	-	-	-	-	-	-		
55	Morgan	-	1,000	-	-	-	-		
56	Newton	-	-	-	-	-	-		
57	Noble	-	-	-	-	-	-		
58	Ohio	-	-	-	-	-	-		
59	Orange	7,600	7,400	7,100	6,900	6,600	-		
60	Owen	-	-	-	-	-	-		
61	Parke	-	8,070	8,070	-	-	5,790	-100.0%	
62	Perry	-	-	-	-	-	-		
63	Pike	-	2,950	-	-	-	-		
64	Porter	-	-	-	-	-	-		
65	Posey	-	-	-	-	-	-		
66	Pulaski	-	-	-	-	-	-		
67	Putnam	-	-	-	-	-	-		
68	Randolph	-	-	-	-	-	-		
69	Ripley	-	-	-	-	-	-		
70	Rush	-	-	-	-	-	-		
71	St. Joseph	-	-	-	-	-	-		
72	Scott	-	-	-	-	-	-		
73	Shelby	-	-	-	-	-	-		
74	Spencer	-	-	-	-	-	-		
75	Starke	-	-	-	-	-	-		
76	Steuben	-	-	-	-	-	-		
77	Sullivan	-	-	-	-	-	-		
78	Switzerland	-	-	-	-	-	-		
79	Tippecanoe	-	-	-	-	-	-		
80	Tipton	-	-	-	-	-	-		
81	Union	-	-	-	-	-	-		
82	Vanderburgh	-	-	-	-	-	-		
83	Vermillion	-	-	-	-	-	-		
84	Vigo	1,400	-	-	-	-	-		
85	Wabash	-	-	-	-	-	-		
86	Warren	-	-	-	-	-	-		
87	Warrick	500	500	500	-	500	-		
88	Washington	-	-	-	-	-	-		
89	Wayne	-	-	-	-	-	-		
90	Wells	5,500	-	-	-	14,500	56,700	94,700 67.0%	
91	White	-	-	-	-	-	-		
92	Whitley	-	-	-	-	-	-		
<b>Totals</b>		<b>89,990</b>	<b>79,550</b>	<b>89,370</b>	<b>40,880</b>	<b>58,140</b>	<b>169,100</b>	<b>160,970</b>	<b>-4.8%</b>
						Median		-1.0%	
						Maximum:	Wells	67.0%	
						Minimum:	Multiple	-100.0%	

Table 40: Annually Assessed Mobile Home Deductions & Abatements (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-8.8%
2 Allen	6.9	5.6	5.2	4.9	4.7	4.5	5.1	12.7%
3 Bartholomew	2.1	1.8	1.6	1.4	1.3	1.8	1.7	-3.1%
4 Benton	0.1	0.1	0.1	0.1	0.0	0.0	0.0	11.3%
5 Blackford	0.1	0.1	0.0	0.0	0.0	0.1	0.1	20.1%
6 Boone	2.1	2.0	1.9	2.1	2.1	2.1	2.0	-4.9%
7 Brown	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-14.3%
8 Carroll	0.6	0.6	0.5	0.5	0.4	0.4	0.4	-5.6%
9 Cass	0.8	0.8	0.7	0.6	0.5	0.5	0.5	6.2%
10 Clark	4.7	4.4	4.7	4.5	4.5	4.8	4.8	1.5%
11 Clay	0.4	0.4	0.4	0.3	0.3	0.3	0.3	20.8%
12 Clinton	0.4	0.3	0.3	0.3	0.2	0.4	0.4	-1.6%
13 Crawford	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-3.6%
14 Daviess	0.8	0.8	0.6	0.7	0.6	0.7	0.6	-10.5%
15 Dearborn	0.6	0.6	0.6	0.5	0.6	0.7	0.7	8.9%
16 Decatur	0.4	0.4	0.4	0.3	0.3	0.2	0.2	-2.8%
17 DeKalb	2.5	2.2	2.1	2.1	1.8	2.1	2.1	-0.4%
18 Delaware	2.8	3.1	2.9	2.6	2.5	2.4	2.3	-5.5%
19 Dubois	0.8	0.8	0.6	0.7	0.6	0.5	0.5	7.5%
20 Elkhart	10.1	10.0	9.9	9.7	9.8	10.2	10.8	5.9%
21 Fayette	0.5	0.4	0.4	0.4	0.3	0.3	0.3	-13.8%
22 Floyd	1.7	1.5	1.5	1.4	1.4	1.4	1.3	-6.3%
23 Fountain	0.1	1.0	1.0	0.9	0.7	0.9	0.8	-6.1%
24 Franklin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-7.9%
25 Fulton	0.6	0.6	0.6	0.5	0.5	0.5	0.5	-8.0%
26 Gibson	1.5	1.3	1.2	1.2	1.1	1.1	1.1	-3.9%
27 Grant	1.7	1.5	1.5	1.3	1.2	1.0	0.9	-6.2%
28 Greene	4.1	3.8	3.8	3.6	3.6	4.1	4.2	1.2%
29 Hamilton	6.9	6.7	6.9	6.5	6.4	6.2	6.1	-2.3%
30 Hancock	0.7	0.7	0.5	0.6	0.5	0.5	0.7	28.0%
31 Harrison	1.6	1.5	1.3	1.4	1.2	1.1	1.1	-4.9%
32 Hendricks	0.5	0.5	-	0.5	0.5	0.5	0.5	-0.1%
33 Henry	0.5	0.5	0.4	0.3	0.3	0.2	0.2	-6.4%
34 Howard	1.2	1.2	1.2	1.0	1.0	0.9	1.2	32.7%
35 Huntington	0.9	1.0	1.0	0.9	1.0	0.9	0.8	-4.4%
36 Jackson	2.9	2.9	2.8	2.7	2.6	2.7	2.7	1.0%
37 Jasper	1.1	1.0	1.0	0.9	0.9	1.5	1.6	5.7%
38 Jay	0.5	0.6	0.6	0.6	0.6	0.6	0.7	9.3%
39 Jefferson	0.7	1.2	0.8	0.5	0.7	0.9	1.1	21.2%
40 Jennings	1.5	1.6	0.1	1.3	1.3	1.3	1.3	-1.2%
41 Johnson	2.6	2.5	2.2	2.2	1.9	2.7	2.5	-7.7%
42 Knox	0.8	0.8	0.8	0.9	0.9	0.9	-	-100.0%
43 Kosciusko	3.9	3.9	3.7	3.5	3.4	5.4	5.7	5.7%
44 LaGrange	1.1	1.0	0.9	0.8	0.9	0.9	1.0	15.7%
45 Lake	5.0	4.7	4.8	4.8	4.9	4.8	4.4	-8.0%
46 LaPorte	6.6	6.9	6.5	6.2	5.8	6.1	6.2	1.8%
47 Lawrence	5.8	5.3	5.3	5.2	5.0	4.9	4.7	-2.7%
48 Madison	5.5	5.0	4.6	4.4	4.0	4.9	4.8	-2.2%
49 Marion	15.4	15.6	15.3	15.9	14.4	24.6	26.4	7.3%
50 Marshall	4.0	3.9	3.9	3.9	3.9	3.6	5.6	52.8%
51 Martin	0.8	0.8	0.8	0.7	0.7	0.8	0.7	-8.7%

Table 40: Annually Assessed Mobile Home Deductions & Abatements (in Millions)

<u>County</u>		<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>
52	Miami	3.2	3.0	2.9	2.8	2.6	3.3	3.2	-3.5%
53	Monroe	6.2	6.2	6.1	5.8	5.3	6.7	6.3	-6.4%
54	Montgomery	1.2	1.3	1.4	1.2	1.1	1.1	1.1	-4.8%
55	Morgan	2.1	2.1	2.1	2.1	2.1	2.3	2.4	6.1%
56	Newton	0.3	0.3	0.3	0.2	0.3	0.4	0.3	-13.8%
57	Noble	1.9	1.7	1.7	1.5	1.4	1.4	1.4	1.8%
58	Ohio	0.1	0.1	0.2	0.2	0.2	0.3	0.2	-8.7%
59	Orange	2.9	2.8	2.7	2.6	2.5	2.6	2.6	-0.7%
60	Owen	1.0	0.9	0.1	0.8	0.7	0.8	0.8	-2.2%
61	Parke	1.3	1.3	1.1	0.4	0.9	1.1	0.9	-11.9%
62	Perry	0.7	0.7	0.6	0.5	0.5	0.4	0.4	-7.9%
63	Pike	1.9	1.3	1.1	1.0	0.9	0.9	0.9	2.5%
64	Porter	8.3	8.3	8.1	7.9	7.5	6.7	6.9	2.9%
65	Posey	0.4	0.4	0.3	0.3	0.3	0.2	0.2	-8.9%
66	Pulaski	0.3	0.0	0.2	0.2	0.2	0.1	0.2	4.6%
67	Putnam	0.8	0.7	0.7	0.6	0.6	0.6	0.5	-22.4%
68	Randolph	0.5	0.5	0.5	0.4	0.4	0.4	0.3	-10.1%
69	Ripley	1.1	1.1	0.9	1.0	1.1	1.1	0.9	-18.4%
70	Rush	0.6	0.5	0.5	0.5	0.4	0.3	0.3	1.4%
71	St. Joseph	2.1	1.9	1.7	1.6	1.6	2.6	2.6	0.7%
72	Scott	2.3	2.0	2.2	1.7	1.6	1.5	1.3	-11.5%
73	Shelby	1.1	1.0	0.9	0.8	0.8	0.8	0.9	9.1%
74	Spencer	0.2	0.0	0.1	0.1	0.1	0.5	0.5	3.2%
75	Starke	1.2	1.1	1.0	0.9	0.9	1.2	1.2	2.7%
76	Steuben	1.0	0.9	0.7	0.7	0.6	0.9	1.0	6.0%
77	Sullivan	0.4	0.4	0.3	0.4	0.4	0.4	0.4	9.6%
78	Switzerland	0.3	0.3	0.2	0.2	0.2	0.2	0.2	-20.2%
79	Tippecanoe	4.0	3.7	3.6	3.4	3.2	3.1	3.0	-5.8%
80	Tipton	0.6	0.6	0.6	0.6	0.5	0.4	0.4	1.2%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-27.4%
82	Vanderburgh	5.8	5.4	4.9	5.2	5.2	5.2	5.0	-3.4%
83	Vermillion	0.9	0.8	0.8	0.7	0.7	0.6	0.6	0.9%
84	Vigo	1.2	1.1	1.1	1.1	0.9	0.9	0.8	-4.4%
85	Wabash	2.3	2.2	2.1	2.1	2.0	1.9	1.8	-3.6%
86	Warren	-	0.1	0.1	0.1	0.1	0.1	0.1	-5.1%
87	Warrick	1.7	1.8	1.8	1.8	1.6	1.9	1.9	-2.5%
88	Washington	1.3	1.2	1.2	1.2	1.2	1.3	1.3	3.8%
89	Wayne	3.5	3.5	3.3	3.2	3.2	3.1	3.0	-2.3%
90	Wells	1.7	1.7	1.8	1.8	1.5	1.5	1.7	11.1%
91	White	0.5	0.5	0.5	0.5	0.5	0.5	0.5	2.1%
92	Whitley	2.2	2.2	2.2	2.1	1.8	1.8	1.5	-15.2%
<b>Totals</b>		<b>186.7</b>	<b>180.3</b>	<b>171.6</b>	<b>167.7</b>	<b>160.3</b>	<b>179.7</b>	<b>182.0</b>	<b>1.3%</b>
						Median			-2.3%
						Maximum:	Marshall		52.8%
						Minimum:	Knox		-100.0%

**Table 41**  
**Homestead Standard Deduction**  
**Annually Assessed Mobile Homes**

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

**Summary:** An individual may receive a deduction from the assessed value of the individual's principal place of residence, consisting of a dwelling and the real estate not exceeding one acre that immediately surrounds the:

1. Real property residential improvements, including a house or garage;
2. Mobile home not assessed as real property; or
3. Manufactured home not assessed as real property.

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

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

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

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

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

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

**Total Homestead Standard Deductions - Annually Assessed Mobile Homes - (in Millions)**

	<u>Pay 2020</u>	<u>Pay 2021</u>
<b>Average:</b>	<b>1.4</b>	<b>1.5</b>
<b>Median:</b>	<b>0.7</b>	<b>0.7</b>
<b>Lowest:</b>	<b>0.0 Union</b>	<b>- Knox</b>
<b>Highest:</b>	<b>18.2 Marion</b>	<b>19.6 Marion</b>

Table 41: Annually Assessed Mobile Home Homestead Standard Deductions (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-8.8%
2 Allen	5.1	4.2	3.9	3.6	3.5	3.3	3.8	12.7%
3 Bartholomew	1.6	1.4	1.2	1.1	1.0	1.3	1.3	-3.1%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.3%
5 Blackford	0.0	0.0	0.0	0.0	0.0	0.1	0.1	20.1%
6 Boone	1.6	1.4	1.4	1.6	1.6	1.5	1.5	-4.9%
7 Brown	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-16.1%
8 Carroll	0.4	0.4	0.4	0.4	0.3	0.3	0.3	-5.5%
9 Cass	0.6	0.6	0.5	0.4	0.4	0.4	0.4	5.4%
10 Clark	3.4	3.3	3.5	3.3	3.3	3.5	3.6	1.5%
11 Clay	0.3	0.3	0.3	0.2	0.2	0.2	0.2	20.8%
12 Clinton	0.3	0.2	0.2	0.2	0.2	0.3	0.3	-1.6%
13 Crawford	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-3.6%
14 Daviess	0.6	0.6	0.5	0.5	0.5	0.5	0.4	-10.5%
15 Dearborn	0.5	0.4	0.4	0.4	0.4	0.5	0.5	8.9%
16 Decatur	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-2.8%
17 DeKalb	1.9	1.6	1.6	1.5	1.3	1.6	1.5	-0.4%
18 Delaware	2.1	2.3	2.1	1.9	1.8	1.8	1.7	-5.5%
19 Dubois	0.6	0.6	0.5	0.5	0.4	0.4	0.4	8.1%
20 Elkhart	7.4	7.4	7.3	7.2	7.2	7.5	8.0	5.9%
21 Fayette	0.4	0.3	0.3	0.3	0.3	0.2	0.2	-13.8%
22 Floyd	1.2	1.1	1.1	1.0	1.0	1.0	0.9	-6.3%
23 Fountain	0.1	0.8	0.7	0.6	0.6	0.6	0.6	-6.1%
24 Franklin	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-8.0%
25 Fulton	0.5	0.5	0.4	0.4	0.4	0.4	0.3	-9.5%
26 Gibson	1.1	1.0	0.9	0.9	0.8	0.8	0.8	-3.9%
27 Grant	1.3	1.1	1.1	1.0	0.9	0.7	0.7	-6.2%
28 Greene	3.1	2.8	2.8	2.7	2.7	3.1	3.1	1.2%
29 Hamilton	5.1	4.9	5.1	4.8	4.7	4.6	4.5	-2.2%
30 Hancock	0.5	0.5	0.4	0.4	0.4	0.4	0.5	28.0%
31 Harrison	1.2	1.1	0.9	1.0	0.9	0.8	0.8	-4.9%
32 Hendricks	0.4	0.4	-	0.4	0.4	0.3	0.3	0.6%
33 Henry	0.4	0.3	0.3	0.2	0.2	0.2	0.2	-5.5%
34 Howard	0.9	0.9	0.9	0.8	0.7	0.7	0.9	32.9%
35 Huntington	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-4.0%
36 Jackson	2.2	2.1	2.1	2.0	1.9	2.0	2.0	1.1%
37 Jasper	0.8	0.7	0.7	0.7	0.7	1.1	1.2	6.0%
38 Jay	0.4	0.4	0.5	0.5	0.5	0.5	0.5	8.1%
39 Jefferson	0.5	0.9	0.6	0.4	0.5	0.6	0.8	21.2%
40 Jennings	1.1	1.2	0.1	1.0	0.9	1.0	0.9	-1.3%
41 Johnson	1.9	1.8	1.6	1.6	1.4	2.0	1.9	-7.7%
42 Knox	0.6	0.6	0.6	0.6	0.6	0.6	-	-100.0%
43 Kosciusko	2.8	2.8	2.7	2.6	2.5	4.0	4.2	5.8%
44 LaGrange	0.8	0.7	0.7	0.6	0.6	0.7	0.8	16.1%
45 Lake	3.7	3.5	3.6	3.6	3.6	3.5	3.2	-8.0%
46 LaPorte	4.9	5.1	4.8	4.6	4.3	4.5	4.6	1.8%
47 Lawrence	4.3	3.9	4.0	3.9	3.7	3.6	3.5	-2.8%
48 Madison	4.1	3.7	3.4	3.2	3.0	3.6	3.5	-2.3%
49 Marion	11.4	11.6	11.4	11.8	10.7	18.2	19.6	7.3%
50 Marshall	2.9	2.8	2.8	2.8	2.8	2.7	4.1	53.1%
51 Martin	0.6	0.6	0.6	0.5	0.5	0.6	0.5	-8.7%

Table 41: Annually Assessed Mobile Home Homestead Standard Deductions (in Millions)

<u>County</u>	<u>Pay 2015</u>	<u>Pay 2016</u>	<u>Pay 2017</u>	<u>Pay 2018</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>% Change 2020-2021</u>			
52	Miami	2.3	2.1	2.1	2.0	1.9	2.4	2.3	-3.5%		
53	Monroe	4.6	4.6	4.5	4.3	3.9	5.0	4.7	-6.4%		
54	Montgomery	0.9	1.0	1.0	0.9	0.8	0.8	0.8	-4.9%		
55	Morgan	1.5	1.5	1.6	1.6	1.5	1.7	1.8	6.2%		
56	Newton	0.2	0.2	0.2	0.2	0.2	0.3	0.2	-13.9%		
57	Noble	1.4	1.3	1.2	1.1	1.0	1.0	1.0	1.6%		
58	Ohio	0.1	0.1	0.1	0.1	0.2	0.2	0.2	-9.9%		
59	Orange	2.1	2.1	2.0	1.9	1.9	1.9	1.9	-0.7%		
60	Owen	0.7	0.7	0.1	0.6	0.5	0.6	0.6	-2.1%		
61	Parke	0.9	0.9	0.8	0.3	0.7	0.8	0.7	-11.9%		
62	Perry	0.5	0.5	0.4	0.3	0.3	0.3	0.3	-7.9%		
63	Pike	1.4	1.0	0.8	0.8	0.7	0.6	0.7	2.5%		
64	Porter	6.1	6.1	6.0	5.9	5.6	4.9	5.1	2.9%		
65	Posey	0.3	0.3	0.2	0.2	0.2	0.2	0.1	-8.9%		
66	Pulaski	0.2	0.0	0.2	0.2	0.1	0.1	0.1	4.6%		
67	Putnam	0.6	0.5	0.5	0.5	0.4	0.4	0.3	-23.1%		
68	Randolph	0.4	0.3	0.4	0.3	0.3	0.3	0.2	-10.9%		
69	Ripley	0.8	0.8	0.7	0.7	0.8	0.8	0.7	-17.1%		
70	Rush	0.4	0.4	0.3	0.3	0.3	0.2	0.2	1.4%		
71	St. Joseph	1.5	1.4	1.3	1.2	1.2	1.9	1.9	0.7%		
72	Scott	1.7	1.5	1.6	1.3	1.2	1.1	1.0	-11.5%		
73	Shelby	0.8	0.8	0.7	0.6	0.6	0.6	0.6	9.4%		
74	Spencer	0.2	0.0	0.1	0.1	0.1	0.4	0.4	3.3%		
75	Starke	0.9	0.8	0.7	0.7	0.7	0.9	0.9	2.7%		
76	Steuben	0.7	0.6	0.5	0.5	0.4	0.7	0.7	6.0%		
77	Sullivan	0.3	0.3	0.2	0.3	0.3	0.3	0.3	9.7%		
78	Switzerland	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-20.7%		
79	Tippecanoe	2.9	2.7	2.6	2.5	2.4	2.3	2.2	-6.0%		
80	Tipton	0.4	0.4	0.4	0.4	0.3	0.3	0.3	1.2%		
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-27.4%		
82	Vanderburgh	4.1	3.8	3.4	3.6	3.7	3.6	3.5	-2.9%		
83	Vermillion	0.7	0.6	0.6	0.5	0.5	0.5	0.5	0.9%		
84	Vigo	0.9	0.8	0.8	0.8	0.7	0.7	0.6	-4.4%		
85	Wabash	1.7	1.6	1.5	1.5	1.5	1.4	1.3	-3.5%		
86	Warren	-	0.1	0.1	0.0	0.0	0.0	0.0	-5.1%		
87	Warrick	1.3	1.3	1.4	1.3	1.2	1.4	1.4	-2.5%		
88	Washington	0.9	0.9	0.9	0.9	0.9	1.0	1.0	3.8%		
89	Wayne	2.6	2.6	2.5	2.4	2.3	2.3	2.2	-2.3%		
90	Wells	1.3	1.3	1.3	1.3	1.1	1.1	1.3	12.0%		
91	White	0.4	0.4	0.3	0.3	0.4	0.4	0.4	3.6%		
92	Whitley	1.6	1.6	1.6	1.5	1.3	1.3	1.1	-14.0%		
<b>Totals</b>		<b>137.4</b>	<b>132.9</b>	<b>126.4</b>	<b>123.5</b>	<b>118.1</b>	<b>132.5</b>	<b>134.2</b>	<b>1.3%</b>		
									Median	-2.3%	
									Maximum:	Marshall	53.1%
									Minimum:	Knox	-100.0%

## Table 42 Supplemental Homestead Deduction Annually Assessed Mobile Homes

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

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

**Amount:** Applies to net assessed value after application of standard homestead deduction but before any other deduction. Additional 35% deduction in assessed value up to \$600,000 or an additional 25% deduction in assessed value over \$600,000.

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

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

Total Supplemental Homestead Deductions - Annually Assessed Mobile Homes - (in Millions)				
	Pay 2020		Pay 2021	
<b>Average:</b>	0.5		0.5	
<b>Median:</b>	0.2		0.2	
<b>Lowest:</b>	0.0	Union	-	Knox
<b>Highest:</b>	6.4	Marion	6.9	Marion



Table 42: Annually Assessed Mobile Home Supplemental Homestead Standard Deductions (in Millions)

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-8.8%
2 Allen	1.8	1.5	1.4	1.3	1.2	1.2	1.3	12.7%
3 Bartholomew	0.6	0.5	0.4	0.4	0.3	0.5	0.4	-3.1%
4 Benton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.3%
5 Blackford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.1%
6 Boone	0.5	0.5	0.5	0.5	0.6	0.5	0.5	-4.9%
7 Brown	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-16.1%
8 Carroll	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-5.5%
9 Cass	0.2	0.2	0.2	0.1	0.1	0.1	0.1	5.4%
10 Clark	1.2	1.1	1.2	1.2	1.1	1.2	1.3	1.5%
11 Clay	0.1	0.1	0.1	0.1	0.1	0.1	0.1	20.8%
12 Clinton	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-1.6%
13 Crawford	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-3.6%
14 Daviess	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-10.5%
15 Dearborn	0.2	0.2	0.2	0.1	0.1	0.2	0.2	8.9%
16 Decatur	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-2.8%
17 DeKalb	0.6	0.6	0.5	0.5	0.5	0.5	0.5	-0.4%
18 Delaware	0.7	0.8	0.7	0.7	0.6	0.6	0.6	-5.5%
19 Dubois	0.2	0.2	0.2	0.2	0.2	0.1	0.1	8.1%
20 Elkhart	2.6	2.6	2.5	2.5	2.5	2.6	2.8	6.0%
21 Fayette	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-13.8%
22 Floyd	0.4	0.4	0.4	0.4	0.4	0.4	0.3	-6.4%
23 Fountain	0.0	0.3	0.2	0.2	0.2	0.2	0.2	-6.1%
24 Franklin	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-8.0%
25 Fulton	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-9.5%
26 Gibson	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-3.9%
27 Grant	0.4	0.4	0.4	0.3	0.3	0.3	0.2	-6.2%
28 Greene	1.1	1.0	1.0	0.9	0.9	1.1	1.1	1.2%
29 Hamilton	1.8	1.7	1.8	1.7	1.6	1.6	1.6	-2.2%
30 Hancock	0.2	0.2	0.1	0.1	0.1	0.1	0.2	28.0%
31 Harrison	0.4	0.4	0.3	0.4	0.3	0.3	0.3	-4.9%
32 Hendricks	0.1	0.1	-	0.1	0.1	0.1	0.1	-2.0%
33 Henry	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-6.7%
34 Howard	0.3	0.3	0.3	0.3	0.2	0.2	0.3	32.9%
35 Huntington	0.2	0.3	0.3	0.2	0.2	0.2	0.2	-4.0%
36 Jackson	0.8	0.8	0.7	0.7	0.7	0.7	0.7	1.1%
37 Jasper	0.3	0.3	0.2	0.2	0.2	0.4	0.4	6.2%
38 Jay	0.1	0.1	0.2	0.2	0.2	0.2	0.2	8.1%
39 Jefferson	0.2	0.3	0.2	0.1	0.2	0.2	0.3	21.2%
40 Jennings	0.4	0.4	0.0	0.3	0.3	0.3	0.3	-0.9%
41 Johnson	0.7	0.6	0.6	0.6	0.5	0.7	0.7	-7.7%
42 Knox	0.2	0.2	0.2	0.2	0.2	0.2	-	-100.0%
43 Kosciusko	1.0	1.0	0.9	0.9	0.9	1.4	1.5	5.8%
44 LaGrange	0.3	0.3	0.2	0.2	0.2	0.2	0.3	16.1%
45 Lake	1.3	1.2	1.2	1.3	1.3	1.2	1.1	-8.0%
46 LaPorte	1.7	1.8	1.7	1.6	1.5	1.6	1.6	1.8%
47 Lawrence	1.5	1.4	1.4	1.4	1.3	1.3	1.2	-2.8%
48 Madison	1.4	1.3	1.2	1.1	1.0	1.3	1.3	-1.9%
49 Marion	4.0	4.0	4.0	4.1	3.7	6.4	6.9	7.4%
50 Marshall	1.0	1.0	1.0	1.0	1.0	0.9	1.4	53.1%
51 Martin	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-8.7%

Table 42: Annually Assessed Mobile Home Supplemental Homestead Standard Deductions (in Millions)

<b>County</b>		<b>Pay 2015</b>	<b>Pay 2016</b>	<b>Pay 2017</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>Pay 2020</b>	<b>Pay 2021</b>	<b>% Change 2020-2021</b>
52	Miami	0.8	0.7	0.7	0.7	0.7	0.8	0.8	-3.5%
53	Monroe	1.6	1.6	1.6	1.5	1.4	1.7	1.6	-6.4%
54	Montgomery	0.3	0.3	0.4	0.3	0.3	0.3	0.3	-4.9%
55	Morgan	0.5	0.5	0.6	0.6	0.5	0.6	0.6	6.2%
56	Newton	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-13.9%
57	Noble	0.5	0.4	0.4	0.4	0.4	0.4	0.4	1.6%
58	Ohio	0.0	0.0	0.0	0.1	0.1	0.1	0.1	-9.9%
59	Orange	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.7%
60	Owen	0.3	0.2	0.0	0.2	0.2	0.2	0.2	-2.2%
61	Parke	0.3	0.3	0.3	0.1	0.2	0.3	0.2	-11.9%
62	Perry	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-7.9%
63	Pike	0.5	0.3	0.3	0.3	0.2	0.2	0.2	2.5%
64	Porter	2.1	2.1	2.1	2.1	2.0	1.7	1.8	2.9%
65	Posey	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-8.8%
66	Pulaski	0.1	0.0	0.1	0.1	0.1	0.0	0.0	4.6%
67	Putnam	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-24.0%
68	Randolph	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-10.9%
69	Ripley	0.3	0.3	0.2	0.3	0.3	0.3	0.2	-17.1%
70	Rush	0.2	0.1	0.1	0.1	0.1	0.1	0.1	1.4%
71	St. Joseph	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7%
72	Scott	0.6	0.5	0.6	0.4	0.4	0.4	0.3	-11.5%
73	Shelby	0.3	0.3	0.2	0.2	0.2	0.2	0.2	9.4%
74	Spencer	0.1	0.0	0.0	0.0	0.0	0.1	0.1	3.3%
75	Starke	0.3	0.3	0.2	0.2	0.2	0.3	0.3	2.7%
76	Steuben	0.2	0.2	0.2	0.2	0.2	0.2	0.3	6.0%
77	Sullivan	0.1	0.1	0.1	0.1	0.1	0.1	0.1	9.7%
78	Switzerland	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-20.7%
79	Tippecanoe	1.0	0.9	0.9	0.9	0.8	0.8	0.8	-6.0%
80	Tipton	0.1	0.1	0.2	0.1	0.1	0.1	0.1	1.2%
81	Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-27.4%
82	Vanderburgh	1.4	1.3	1.2	1.3	1.3	1.3	1.2	-2.9%
83	Vermillion	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.0%
84	Vigo	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-4.4%
85	Wabash	0.6	0.6	0.5	0.5	0.5	0.5	0.5	-3.6%
86	Warren	-	0.0	0.0	0.0	0.0	0.0	0.0	-5.1%
87	Warrick	0.4	0.5	0.5	0.5	0.4	0.5	0.5	-2.5%
88	Washington	0.3	0.3	0.3	0.3	0.3	0.3	0.3	3.8%
89	Wayne	0.9	0.9	0.9	0.8	0.8	0.8	0.8	-2.3%
90	Wells	0.4	0.4	0.5	0.5	0.4	0.4	0.4	12.0%
91	White	0.1	0.1	0.1	0.1	0.1	0.1	0.1	3.6%
92	Whitley	0.6	0.6	0.6	0.5	0.5	0.4	0.4	-14.0%
<b>Totals</b>		<b>48.1</b>	<b>46.5</b>	<b>44.3</b>	<b>43.2</b>	<b>41.3</b>	<b>46.4</b>	<b>47.0</b>	<b>1.3%</b>
						Median			-2.2%
						Maximum:	Marshall		53.1%
						Minimum:	Knox		-100.0%

## Table 43 Mortgage Deduction Annually Assessed Mobile Homes

**Code:** IC 6-1.1-12-1 through IC 6-1.1-12-7

**Summary:** Each year a person who is a resident of Indiana may receive a deduction from the assessed value of:

1. mortgaged real property, an installment loan financed personal property mobile or manufactured home that he owns; or
2. real property, a personal property mobile or manufactured home that he is buying under a contract with the contract or a memorandum of the contract recorded in the county recorder's office which provides that he is to pay the property taxes.

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

1. the balance of the mortgage or contract indebtedness on the assessment date;
2. one-half of the assessed value of the real property, mobile home, or manufactured home; or
3. \$3,000.

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

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

Total Mortgage Deductions - Annually Assessed Mobile Homes				
	Pay 2020		Pay 2021	
<b>Average:</b>	2,586.3		2,255.8	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	<b>Multiple</b>	-	<b>Multiple</b>
<b>Highest:</b>	154,615.0	<b>Vanderburgh</b>	134,850.0	<b>Vanderburgh</b>

Table 43: Annually Assessed Mobile Home Mortgage Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	700	700	700	700	600	300	300	0.0%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	4,250	4,150	4,070	4,050	4,000	3,000	3,000	0.0%
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	-	-	-	-	-	-	
10 Clark	1,050	1,000	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	2,750	2,850	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	500	500	1,000	1,700	4,000	3,900	1,400	-64.1%
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	150	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	94,975	35,870	37,365	23,775	26,625	25,225	24,525	-2.8%
30 Hancock	800	550	550	50	50	-	-	
31 Harrison	17,850	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	5,830	5,915	5,735	5,230	2,900	2,750	1,200	-56.4%
34 Howard	7,750	6,800	5,050	4,850	3,700	6,300	6,700	6.3%
35 Huntington	-	-	-	-	-	-	-	
36 Jackson	16,350	9,000	13,900	10,000	6,900	7,000	5,400	-22.9%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	6,000	-	-	3,000	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	-	3,000	-	-	-	
43 Kosciusko	5,500	2,150	4,400	1,450	1,500	1,350	2,600	92.6%
44 LaGrange	3,000	3,000	3,000	3,000	3,000	3,000	-	-100.0%
45 Lake	-	-	-	-	3,000	-	3,000	
46 LaPorte	3,000	3,000	-	-	-	-	-	
47 Lawrence	-	-	-	-	300	300	-	-100.0%
48 Madison	-	-	-	-	-	-	-	
49 Marion	10,745	9,000	3,000	3,000	6,000	-	-	
50 Marshall	11,665	9,300	6,700	5,800	7,500	5,400	6,950	28.7%
51 Martin	-	-	-	-	-	-	-	
52 Miami	10,700	6,000	5,250	3,300	2,650	1,900	1,900	0.0%

Table 43: Annually Assessed Mobile Home Mortgage Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
53	Monroe	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	
55	Morgan	7,950	4,900	7,600	4,550	3,900	8,350	3,500 -58.1%
56	Newton	-	-	2,600	2,600	2,550	2,250	2,250 0.0%
57	Noble	-	-	-	-	-	-	
58	Ohio	250	50	50	50	50	50	50 0.0%
59	Orange	-	-	-	-	-	-	
60	Owen	4,300	-	-	-	-	-	
61	Parke	-	-	-	-	-	-	
62	Perry	-	-	-	-	-	-	
63	Pike	-	-	-	-	-	-	
64	Porter	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	
67	Putnam	-	450	-	-	-	4,605	
68	Randolph	-	-	-	-	-	-	
69	Ripley	3,350	350	350	350	350	350	-100.0%
70	Rush	-	-	-	-	-	-	
71	St. Joseph	-	-	-	-	-	-	
72	Scott	-	-	-	-	-	-	
73	Shelby	-	-	-	-	-	-	
74	Spencer	-	-	-	-	-	-	
75	Starke	-	-	-	-	-	-	
76	Steuben	1,600	-	-	-	-	-	
77	Sullivan	-	-	-	-	-	-	
78	Switzerland	-	-	-	-	-	-	
79	Tippecanoe	17,500	13,150	4,250	3,000	2,650	2,000	2,000 0.0%
80	Tipton	-	-	-	-	-	-	
81	Union	-	-	1,200	-	-	-	
82	Vanderburgh	247,985	219,985	189,205	175,860	153,715	154,615	134,850 -12.8%
83	Vermillion	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	
85	Wabash	7,900	9,750	8,550	7,850	7,000	1,000	300 -70.0%
86	Warren	-	-	-	-	-	-	
87	Warrick	-	-	-	-	-	-	
88	Washington	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	-	
91	White	-	-	-	-	-	-	
92	Whitley	1,750	2,650	3,750	3,650	7,200	8,900	3,000 -66.3%
<b>Totals</b>	<b>493,250</b>	<b>350,970</b>	<b>311,275</b>	<b>270,815</b>	<b>250,140</b>	<b>237,940</b>	<b>207,530</b>	<b>-12.8%</b>
					Median			-7.8%
					Maximum:	Kosciusko		92.6%
					Minimum:	Multiple		-100.0%

## **Table 44**

### **Over 65 Deduction**

### **Annually Assessed Mobile Homes**

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

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

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

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

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

1. one-half of the assessed value of the real property, mobile home, or manufactured home; or
2. \$12,480.

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

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

**Total Over 65 Deductions - Annually Assessed Mobile Homes**

	<u>Pay 2020</u>		<u>Pay 2021</u>	
<b>Average:</b>	<b>1,832.2</b>		<b>1,599.0</b>	
<b>Median:</b>	-		-	
<b>Lowest:</b>	- Multiple		- Multiple	
<b>Highest:</b>	<b>40,700.0</b>	<b>Vanderburgh</b>	<b>50,650.0</b>	<b>Marshall</b>

Table 44: Annually Assessed Mobile Home Over 65 Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	4,700	-	150	150	150	150	150	0.0%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	1,010	-	-	-	-	-	
7 Brown	-	-	4,120	4,000	3,800	3,800	3,800	0.0%
8 Carroll	-	-	-	-	-	300	-	-100.0%
9 Cass	-	-	-	-	-	-	-	
10 Clark	20,550	16,400	17,750	11,350	7,400	8,200	8,200	0.0%
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	1,915	6,805	300	300	300	0.0%
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	5,395	5,225	5,040	4,590	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	200	-	-	-	
20 Elkhart	5,800	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	250	250	0.0%
23 Fountain	-	200	200	-	-	-	-	
24 Franklin	-	-	-	-	-	-	-	
25 Fulton	-	-	-	-	-	-	-	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	-	-	-	-	-	-	-	
30 Hancock	1,150	1,150	250	-	-	-	-	
31 Harrison	1,600	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	1,880	1,730	780	480	330	330	300	-9.1%
34 Howard	7,300	7,300	7,200	6,000	5,400	4,600	3,300	-28.3%
35 Huntington	6,350	1,850	1,700	1,700	200	300	1,650	450.0%
36 Jackson	12,000	1,650	11,400	3,250	3,250	2,550	1,600	-37.3%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	7,500	-	-	12,480	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	3,800	3,800	3,800	3,800	-	-100.0%
43 Kosciusko	19,650	17,550	13,800	12,500	14,700	15,600	13,700	-12.2%
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	1,200	
48 Madison	-	-	-	-	-	-	-	
49 Marion	9,470	9,040	8,865	8,710	2,050	2,360	945	-60.0%
50 Marshall	51,510	50,650	42,800	41,800	37,900	39,850	50,650	27.1%
51 Martin	-	-	-	-	-	650	650	0.0%
52 Miami	9,000	14,750	9,550	7,800	7,500	5,350	4,700	-12.1%



Table 44: Annually Assessed Mobile Home Over 65 Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021	
53	Monroe	-	-	-	-	-	-		
54	Montgomery	-	-	-	-	-	-		
55	Morgan	1,150	1,050	950	950	4,450	1,150	5,550 382.6%	
56	Newton	-	-	-	-	-	-		
57	Noble	-	-	-	-	-	-		
58	Ohio	-	-	-	-	-	3,200		
59	Orange	-	-	-	-	-	-		
60	Owen	3,100	-	-	-	-	-		
61	Parke	3,355	-	-	-	-	235		
62	Perry	-	-	-	-	-	-		
63	Pike	-	-	-	-	-	-		
64	Porter	-	-	4,300	-	-	-		
65	Posey	-	-	-	-	-	-		
66	Pulaski	-	-	1,300	950	-	-		
67	Putnam	-	-	-	-	-	1,005		
68	Randolph	3,800	1,950	1,800	2,200	2,100	1,750	1,750 0.0%	
69	Ripley	-	-	-	-	-	5,300	- -100.0%	
70	Rush	-	-	-	-	-	-		
71	St. Joseph	950	950	950	900	900	900	900 0.0%	
72	Scott	-	-	-	-	-	-		
73	Shelby	4,300	3,300	3,150	3,000	2,850	2,850	- -100.0%	
74	Spencer	-	5,020	130	130	130	-	-	
75	Starke	-	-	-	-	-	-		
76	Steuben	950	-	-	-	-	-		
77	Sullivan	-	-	-	-	-	-		
78	Switzerland	2,100	200	200	200	200	200	150 -25.0%	
79	Tippecanoe	2,625	2,275	1,575	1,575	1,175	875	925 5.7%	
80	Tipton	-	-	-	-	-	-		
81	Union	-	-	-	-	-	-		
82	Vanderburgh	46,050	39,950	45,400	43,250	58,480	40,700	37,250 -8.5%	
83	Vermillion	-	-	-	-	-	-		
84	Vigo	-	-	-	-	-	-		
85	Wabash	5,050	5,250	36,750	6,150	6,150	5,350	4,750 -11.2%	
86	Warren	-	1,200	-	-	-	-		
87	Warrick	-	-	-	-	-	-		
88	Washington	-	-	-	-	-	-		
89	Wayne	-	-	-	-	-	-		
90	Wells	-	-	-	-	-	-		
91	White	13,900	11,750	11,750	10,500	3,950	6,850	- -100.0%	
92	Whitley	8,750	7,850	6,650	6,250	17,900	14,250	- -100.0%	
<b>Totals</b>		<b>259,935</b>	<b>209,250</b>	<b>244,225</b>	<b>201,670</b>	<b>185,065</b>	<b>168,565</b>	<b>147,110</b>	<b>-12.7%</b>
						Median		-9.1%	
						Maximum:	Huntington	450.0%	
						Minimum:	Multiple	-100.0%	

## **Table 45**

### **Veteran Deductions**

### **Annually Assessed Mobile Homes**

This table combines the following deductions:

#### Partially Disabled Veteran's Deduction

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

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

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

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

**Amount:** \$24,960

#### Totally Disabled Veteran's Deduction

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

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

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

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

**Amount:** \$12,480

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

<b>Total Veterans Deductions - Annually Assessed Mobile Homes</b>				
	<b>Pay 2020</b>		<b>Pay 2021</b>	
<b>Average:</b>	<b>3,232.8</b>		<b>3,258.4</b>	
<b>Median:</b>	<b>-</b>		<b>-</b>	
<b>Lowest:</b>	<b>- Multiple</b>		<b>- Multiple</b>	
<b>Highest:</b>	<b>80,850.0</b>	<b>Miami</b>	<b>76,950.0</b>	<b>Miami</b>

Table 45: Annually Assessed Mobile Home Veterans Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	200	200	-	-	-	-	-	
2 Allen	1,900	-	-	-	1,400	1,200	950	-20.8%
3 Bartholomew	-	-	450	1,950	1,900	1,850	1,900	2.7%
4 Benton	1,950	1,940	2,550	2,500	-	-	-	
5 Blackford	1,400	670	645	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	1,800	1,650	1,595	1,550	1,450	5,480	5,480	0.0%
8 Carroll	-	-	-	-	250	-	-	
9 Cass	-	-	-	9,800	-	-	6,900	
10 Clark	100	100	-	34,200	34,100	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	-	-	-	-	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	-	-	-	
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	150	150	150	150	150	0.0%
20 Elkhart	53,000	36,850	37,700	34,800	46,280	51,380	49,500	-3.7%
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	7,650	7,800	-	-	-	
23 Fountain	-	-	-	-	-	-	-	
24 Franklin	5,950	1,200	3,400	3,200	3,100	4,200	4,100	-2.4%
25 Fulton	-	-	-	-	-	-	950	
26 Gibson	5,150	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	6,700	15,800	7,500	7,500	7,500	19,000	12,825	-32.5%
30 Hancock	50	50	50	-	-	-	-	
31 Harrison	11,000	-	-	-	9,500	9,200	9,050	-1.6%
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	-	-	-	-	-	-	-	
34 Howard	2,000	2,400	2,600	2,700	6,140	6,830	13,940	104.1%
35 Huntington	550	550	4,050	4,050	4,050	1,600	1,600	0.0%
36 Jackson	3,700	3,700	3,550	3,200	3,000	3,000	2,800	-6.7%
37 Jasper	-	-	-	-	12,447	41,795	38,902	-6.9%
38 Jay	-	-	-	-	-	-	7,150	
39 Jefferson	-	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	31,350	26,800	25,850	18,150	5,350	2,300	2,800	21.7%
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	6,150	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	35,380	12,885	3,045	2,800	10,710	2,680	2,720	1.5%
50 Marshall	10,180	9,900	9,700	11,250	9,750	5,950	9,300	56.3%
51 Martin	-	-	-	1,100	1,000	-	-	
52 Miami	38,500	73,500	90,430	76,050	73,500	80,850	76,950	-4.8%

Table 45: Annually Assessed Mobile Home Veterans Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
53	Monroe	-	-	-	-	-	-	
54	Montgomery	-	-	-	-	-	-	
55	Morgan	250	200	200	300	-	300	0.0%
56	Newton	-	-	-	-	-	-	
57	Noble	-	-	-	-	-	-	
58	Ohio	-	-	-	-	-	500	0.0%
59	Orange	-	3,400	-	-	-	-	
60	Owen	750	-	-	-	-	-	
61	Parke	-	4,000	-	6,440	-	-	
62	Perry	-	-	-	-	-	-	
63	Pike	-	-	590	400	150	150	0.0%
64	Porter	-	-	-	-	-	-	
65	Posey	-	-	-	-	-	-	
66	Pulaski	-	-	-	-	-	-	
67	Putnam	-	-	10	-	-	1	
68	Randolph	1,800	150	-	-	-	2,550	
69	Ripley	21,550	21,550	21,550	21,550	21,550	14,400	-16.0%
70	Rush	-	-	-	-	-	-	
71	St. Joseph	1,200	1,200	1,200	1,150	1,150	1,150	0.0%
72	Scott	-	-	-	-	-	-	
73	Shelby	-	4,200	4,000	3,850	3,550	3,550	33.8%
74	Spencer	-	-	-	-	-	335	-100.0%
75	Starke	-	-	-	-	-	-	
76	Steuben	100	-	-	-	-	-	
77	Sullivan	3,600	3,600	3,600	3,600	3,600	3,600	0.0%
78	Switzerland	-	-	-	-	-	-	
79	Tippecanoe	23,140	450	1,050	1,800	2,900	5,555	117.9%
80	Tipton	-	-	-	-	-	-	
81	Union	-	-	-	-	-	-	
82	Vanderburgh	20,830	26,860	26,810	34,430	8,580	8,165	-4.5%
83	Vermillion	-	-	-	-	-	-	
84	Vigo	-	-	-	-	-	-	
85	Wabash	1,500	4,100	1,730	2,800	1,700	1,450	6.9%
86	Warren	-	-	-	-	-	-	
87	Warrick	-	5,900	5,600	-	-	-	
88	Washington	-	-	-	-	-	-	
89	Wayne	-	-	-	-	-	-	
90	Wells	-	-	-	-	-	12,800	-100.0%
91	White	9,700	9,800	9,700	26,600	13,350	550	-100.0%
92	Whitley	1,750	1,050	2,300	7,785	9,100	7,450	-29.5%
<b>Totals</b>	<b>297,030</b>	<b>274,655</b>	<b>279,255</b>	<b>333,455</b>	<b>303,357</b>	<b>297,420</b>	<b>299,773</b>	<b>0.8%</b>
					Median			0.0%
					Maximum:	Tippecanoe		117.9%
					Minimum:	Multiple		-100.0%

## Table 46 Blind or Disabled Deduction Annually Assessed Mobile Homes

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

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

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

**Amount:** \$12,480

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

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

Total Blind and/or Disabled Deductions - Annually Assessed Mobile Homes				
	Pay 2020		Pay 2021	
<b>Average:</b>	1,223.6		941.8	
<b>Median:</b>	-		-	
<b>Lowest:</b>	-	Multiple	-	Multiple
<b>Highest:</b>	49,995.0	Vanderburgh	40,800.0	Vanderburgh

Table 46: Annually Assessed Mobile Home Blind and/or Disabled Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021
1 Adams	50	50	50	50	50	50	50	0.0%
2 Allen	-	-	-	-	-	-	-	
3 Bartholomew	-	-	-	-	-	-	-	
4 Benton	-	-	-	-	-	-	-	
5 Blackford	-	-	-	-	-	-	-	
6 Boone	-	-	-	-	-	-	-	
7 Brown	-	-	-	-	-	-	-	
8 Carroll	-	-	-	-	-	-	-	
9 Cass	-	315	-	-	2,750	2,750	-	-100.0%
10 Clark	100	50	-	-	-	-	-	
11 Clay	-	-	-	-	-	-	-	
12 Clinton	-	-	-	-	-	-	-	
13 Crawford	-	-	-	-	-	-	-	
14 Daviess	660	635	610	585	-	-	-	
15 Dearborn	-	-	-	-	-	-	-	
16 Decatur	-	-	-	-	300	300	250	-16.7%
17 DeKalb	-	-	-	-	-	-	-	
18 Delaware	-	-	-	-	-	-	-	
19 Dubois	-	-	-	-	-	-	-	
20 Elkhart	-	-	-	-	-	-	-	
21 Fayette	-	-	-	-	-	-	-	
22 Floyd	-	-	-	-	-	-	-	
23 Fountain	-	-	8,550	-	-	-	-	
24 Franklin	7,250	6,050	1,000	1,000	4,250	1,200	1,050	-12.5%
25 Fulton	-	-	-	-	-	-	6,650	
26 Gibson	-	-	-	-	-	-	-	
27 Grant	-	-	-	-	-	-	-	
28 Greene	-	-	-	-	-	-	-	
29 Hamilton	1,350	1,150	2,000	1,950	2,050	700	700	0.0%
30 Hancock	-	-	-	-	-	-	-	
31 Harrison	3,300	-	-	-	-	-	-	
32 Hendricks	-	-	-	-	-	-	-	
33 Henry	700	700	700	500	-	-	-	
34 Howard	1,900	3,015	3,825	4,225	3,625	3,625	2,200	-39.3%
35 Huntington	-	-	100	100	4,900	4,350	-	-100.0%
36 Jackson	4,400	3,850	4,250	2,200	2,050	1,800	800	-55.6%
37 Jasper	-	-	-	-	-	-	-	
38 Jay	-	-	-	-	-	-	-	
39 Jefferson	7,150	-	-	-	-	-	-	
40 Jennings	-	-	-	-	-	-	-	
41 Johnson	-	-	-	-	-	-	-	
42 Knox	-	-	-	-	-	-	-	
43 Kosciusko	10,250	10,350	8,750	8,250	6,700	6,450	5,400	-16.3%
44 LaGrange	-	-	-	-	-	-	-	
45 Lake	-	-	-	-	-	-	-	
46 LaPorte	-	-	-	-	-	-	-	
47 Lawrence	-	-	-	-	-	-	-	
48 Madison	-	-	-	-	-	-	-	
49 Marion	-	-	-	-	-	-	-	
50 Marshall	6,425	4,800	5,100	6,750	7,250	6,350	8,850	39.4%
51 Martin	-	-	-	-	-	-	-	

Table 46: Annually Assessed Mobile Home Blind and/or Disabled Deductions

County	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	% Change 2020-2021			
52	Miami	3,800	1,000	2,700	3,050	1,650	1,600	1,450	-9.4%		
53	Monroe	-	-	-	-	-	-	-			
54	Montgomery	-	-	-	-	9,665	9,650	9,650	0.0%		
55	Morgan	2,400	1,150	1,100	1,050	1,400	1,150	1,100	-4.3%		
56	Newton	-	-	-	-	-	-	-			
57	Noble	-	-	-	-	-	-	-			
58	Ohio	-	-	400	-	-	-	-			
59	Orange	-	-	-	-	-	-	-			
60	Owen	-	-	-	-	-	-	-			
61	Parke	-	-	-	-	-	-	-			
62	Perry	-	-	-	-	-	-	-			
63	Pike	-	2,535	2,410	3,150	800	-	-			
64	Porter	-	-	-	-	-	-	-			
65	Posey	-	-	-	-	-	-	-			
66	Pulaski	-	-	-	-	-	-	-			
67	Putnam	-	-	-	-	-	-	-			
68	Randolph	400	400	550	150	150	150	150	0.0%		
69	Ripley	10,900	10,900	10,900	10,900	10,900	10,900	-	-100.0%		
70	Rush	-	-	-	-	-	-	-			
71	St. Joseph	-	-	-	-	-	-	-			
72	Scott	-	-	-	-	-	-	-			
73	Shelby	-	-	-	-	-	-	-			
74	Spencer	-	-	-	-	95	-	-			
75	Starke	-	-	-	-	-	-	-			
76	Steuben	-	-	-	-	-	-	-			
77	Sullivan	-	-	-	-	-	-	-			
78	Switzerland	-	-	-	-	-	-	1,000			
79	Tippecanoe	6,470	1,400	1,000	1,000	1,000	1,000	1,000	0.0%		
80	Tipton	-	3,050	-	2,850	2,750	2,650	2,650	0.0%		
81	Union	-	-	-	-	-	-	-			
82	Vanderburgh	25,500	30,450	36,700	49,285	43,430	49,995	40,800	-18.4%		
83	Vermillion	-	-	-	-	-	-	-			
84	Vigo	-	1,250	-	-	-	-	-			
85	Wabash	4,800	4,650	6,650	6,450	9,650	2,900	2,900	0.0%		
86	Warren	-	-	-	-	-	-	-			
87	Warrick	8,000	-	-	-	-	-	-			
88	Washington	-	-	-	-	-	-	-			
89	Wayne	-	-	-	-	-	-	-			
90	Wells	-	-	-	-	-	-	-			
91	White	1,400	-	650	-	650	600	-	-100.0%		
92	Whitley	1,900	2,300	2,300	1,300	4,400	4,400	-	-100.0%		
<b>Totals</b>		<b>109,105</b>	<b>90,050</b>	<b>100,295</b>	<b>104,795</b>	<b>120,465</b>	<b>112,570</b>	<b>86,650</b>	<b>-23.0%</b>		
									Median	-12.5%	
									Maximum:	Marshall	39.4%
									Minimum:	Multiple	-100.0%



**Table 47**  
**Exemptions - Code Cite Cross Reference**

<b>Type of Property</b>	<b>Code Cite</b>
Property owned by the United States (its agencies or instrumentalities)	IC 6-1.1-10-1 IC 4-20.5-14-3 IC 4-20.5-19-7
Property owned by the State of Indiana	IC 6-1.1-10-2 IC 8-10-1-27 IC 8-23-7-31 IC 8-15-2-12
Bridges & tangible property appurtenant to a bridge	IC 6-1.1-10-3
Property owned or used by a political subdivision of this State	IC 6-1.1-10-4 IC 36-1-10-18 IC 36-9-13-36 IC 36-9-13-37 IC 36-10-8-18 IC 36-10-9-18
Property owned by a city or a town	IC 6-1.1-10-5 IC 23-7-7-3 IC 36-9-11-10 IC 36-9-11.1-11
Property owned by a Water Company	IC 6-1.1-10-6 IC 14-33-20-27
Property owned by a Non-Profit Company that engages in water supply or sewage disposal	IC 6-1.1-10-7 IC 6-1.1-10-8
Industrial waste control facility if not used in the production of property for sale	IC 6-1.1-10-9 IC 6-1.1-10-10 IC 6-1.1-10-11
Stationary or unlicensed mobile air pollution control systems	IC 6-1.1-10-12 IC 6-1.1-10-13
Public airport lands	IC 6-1.1-10-15
All or part of a building that is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes	IC 6-1.1-10-16
Land under or adjacent to lake or reservoir owned by a public benefit corporation (Carroll & White Counties)	IC 6-1.1-10-16.5
Real Property developed to provide housing to income eligible persons	IC 6-1.1-10-16.7
Property perpetuating memory of soldiers & sailors	IC 6-1.1-10-17
Property owned by a not-for-profit corporation whose primary purpose is to support the field of fine arts	IC 6-1.1-10-18
Property operated as a hospital nonprofit subject to requirements in statute.	IC 6-1.1-10-18.5 IC 5-1-4-26 IC 16-22-6-34
Property owned by a not-for-profit corporation whose primary purpose is to support the field of early childhood education services	IC 6-1.1-10-46

Property Owned by a Homeowners Association	IC 6-1.1-10-37.8
Nonprofit health, fitness, aquatics, and community center	IC 6-1.1-10-48