

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6805
BILL NUMBER: HB 1210

NOTE PREPARED: Feb 24, 2026
BILL AMENDED: Feb 19, 2026

SUBJECT: Department of Local Government Finance.

FIRST AUTHOR: Rep. Snow
FIRST SPONSOR: Sen. Holdman

BILL STATUS: As Passed Senate

FUNDS AFFECTED: X GENERAL
X DEDICATED
FEDERAL

IMPACT: State & Local

SUMMARY of Estimated Property Tax Net Revenue (\$ Millions)				
	CY 2026	CY 2027	CY 2028	CY 2029
Current Law	11,380.4	11,893.1	12,201.9	12,732.7
Proposed	N/A	11,897.1	12,460.7	12,734.3
Revenue Change From Current Law	N/A	4.0	258.8	1.6
% Change From Current Law	N/A	0.0%	2.1%	0.0%

Summary of Legislation: *State GIS Officer:* The bill requires state agencies and political subdivisions to cooperate with the state GIS officer in preparing a statewide base map.

Contracts for Municipal Advisors: The bill requires a municipal entity that hires or retains a municipal advisor to complete a request for qualifications at least once every three years to select the municipal advisor. It requires a municipal advisor to register with the Department of Local Government Finance (DLGF). It also provides for the expiration of certain municipal entity contracts.

City of Gary & Lake County Convention Center Authority: The bill modifies the amount of supplemental wagering tax that the Treasurer of State is required to pay to the riverboat operating in Gary and the distribution of wagering tax revenue to the city of Gary. The bill provides that the Lake County Convention Center Authority is established upon the substantial completion of the convention and event center.

School Refunding Bonds: The bill establishes an alternative procedure for certain school corporations to issue refunding bonds.

Publishing of Notices: The bill allows a person to satisfy any notice statute by publishing notice in specified forms of media and modifies related provisions regarding notice by publication.

Indiana Gateway Portal: The bill eliminates the requirement that the DLGF work with the Indiana Office of Technology (IOT) or another organization that is part of a state educational institution for purposes of posting information on the Indiana transparency website and submitting forms regarding data for local units.

Assessor Data Submissions: The bill modifies procedures as to the reporting of assessment values of real and personal property and parcel level data. It changes the deadline for a county to submit to the DLGF data regarding real property, personal property, and geographic information system information.

Assessment of Agricultural Land: The bill extends a temporary increase in the capitalization rate percentage under the statewide agricultural land base rate determination. The bill also provides that in assessing or reassessing land, the land shall be assessed as agricultural land regardless of who owns the property or who is liable for the property taxes. It specifies the burden of proof in particular circumstances involving land previously assessed as agricultural land.

Assessment of Certain Industrial Facilities: The bill amends and adds provisions regarding the assessment of certain industrial facilities.

Mobile Home Title Work: The bill requires the purchaser of a mobile home to process the paperwork with the Bureau of Motor Vehicles to transfer the title into the purchaser's name within 90 days of the sale.

Retroactive Property Tax Exemptions: The bill allows certain taxpayers to retroactively file a property tax exemption application.

Indiana Historical Society Exemption: The bill adds the Indiana Historical Society, Inc. to a list of organizations exempt from property taxation.

Nonprofit Senior Living Community Exemption: The bill provides a real and personal property tax exemption for Indiana nonprofit senior living communities beginning with property taxes that are first due and payable in 2027.

Mobile Home Definition: The bill replaces the definitions of "manufactured home" and "mobile home" throughout the Indiana Code with a singular definition.

Totally Disabled Veteran Deduction: The bill increases the property tax deduction for a veteran who is totally disabled to 100% of the assessed value of the individual's real property (instead of \$14,000).

Surviving Spouse of WWI Veteran Deduction: The bill restores the property tax deduction available to a surviving spouse of a World War I veteran that was limited by SEA 1-2025.

Model Home & Residence Inventory Deductions: The bill increases the number of model residences and residences in inventory from three to seven that may be claimed for purposes of those property tax deductions.

Amended CNAVs: The bill provides that for purposes of fixing and reviewing budgets, tax rates, and tax levies, before a county auditor makes an amendment, the county auditor must provide written notice to the county fiscal body, the DLGF, and the fiscal officers of the affected taxing units.

Local Unit Contract Upload: The bill provides that the DLGF may not approve the budget for a political subdivision until an attestation statement concerning the uploading of contracts is submitted.

Excess Levy Appeals: The bill specifies eligibility for certain townships to petition for an increase to the

maximum property tax levy for the firefighting and emergency services fund.

Levies for New Taxing Units: The bill makes procedural changes for civil taxing units not subject to levy limits.

Miami Township Max Levy Increase: The bill allows the executive of Miami Township in Cass County to submit a petition to the DLGF requesting an increase in the township's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2027.

Homestead Deduction Ineligibility: The bill provides, if a taxpayer claims the homestead deduction for property that is not eligible for the deduction, that the taxpayer shall (instead of may) be liable for any additional taxes that would have been due on homestead property plus a civil penalty. It requires the county auditor to include in a notice of tax due a 10% fine as a penalty for claiming the homestead deduction falsely, which is in addition to all other penalties for which the taxpayer is liable.

Over 65 Property Tax Credit: The bill requires an individual to reside on the real property, mobile home, or manufactured home to be eligible for the over 65 property tax credit.

Veterans Property Tax Credit: The bill expires property tax deductions for certain veterans, and instead provides a property tax liability credit.

Property Tax Credit Distributions: The bill provides that certain local property tax credits result in a reduction of property tax collections in a political subdivision in which such a credit is applied.

Data Center Award Certificate: The bill requires certain qualified data center users to enter into an agreement with local officials before the qualified data center user may use a specific transaction award certificate.

Redevelopment Tax Credit: The bill adds a provision regarding repayment in the redevelopment tax credit.

ICHRA Credit Clean-Up: The bill specifies eligibility and procedures for a health reimbursement arrangement income tax credit.

Effective Date for New LIT: The bill moves the effective date for the local income tax (LIT) changes enacted in SEA 1-2025 from 2028 to 2029.

LIT Councils: The bill makes corresponding changes to move the expiration date regarding a county with a single voting bloc enacted in HEA 1142-2025.

LIT Procedures: The bill specifies procedures for the imposition of local income taxes and distribution of local income tax revenue.

LIT MUST: The bill allows each county to establish a local strategic task force to negotiate and determine certain maximum local income tax rates.

LIT Rate Re-Adoption: The bill removes provisions enacted in SEA 1-2025 providing for the expiration of local income tax expenditure rates for counties or municipalities that fail to adopt an ordinance to renew an existing expenditure tax rate.

Fire/EMS LIT: The bill provides that the county may determine an allocation method for revenue raised from a tax rate for fire protection or emergency medical services. It provides that the county and certain township fire departments must receive an allocation of revenue raised from a tax rate for fire protection or emergency medical services.

Small Municipality LIT: The bill provides a formula for the distribution of revenue from the local income tax rate imposed by a county for certain small cities and towns. It specifies procedures for determining population for purposes of a municipal local income tax rate.

Hancock County Special Purpose LIT: The bill requires the Hancock County fiscal body to adopt a resolution to allow a one time transfer of money from the library property tax replacement fund.

Marshall County Special Purpose LIT: The bill allows the Marshall County jail fund to be used for costs otherwise incurred for the operation of the county jail.

Excise Tax Uses: The bill provides that distributions of certain excise tax revenue to a taxing unit may be deposited in any fund maintained by the taxing unit and may be used for any purpose allowed by law.

Innkeeper's & Food and Beverage Taxes: The bill makes numerous changes and additions to the local innkeeper's tax and food and beverage tax statutes, including new food and beverage tax authorizations, modifications to distributions of innkeeper's tax revenue, and revisions to the composition of various innkeeper's tax boards and commissions.

TIF Excess Increment AV Notification: The bill specifies the procedures for the submission of certain forms and related allocation amounts with regard to various allocation areas.

TIF Allocation Area Provisions: The bill amends various tax increment financing allocation area provisions, including provisions to redefine "residential property" and to require the original owner of certain nonowner-occupied residential property in an allocation area to enter into a written agreement with the appropriate entity to pay the property taxes for the portion of outstanding bonds until the bonds are retired.

HOA Voting Member Eligibility: Subject to an exception, the bill limits voting eligibility in a homeowners association (HOA) to members of the HOA who use their property as a homestead as to certain matters.

Public Work Projects: The bill requires the DLGF to annually publish on the Indiana Register the adjusted cost estimate threshold for certain local public work projects.

Guaranteed Energy Savings Contracts: The bill changes reporting requirements by governing bodies to the DLGF regarding guaranteed savings contracts and energy efficient programs used by school corporations.

Fire Protection Board Residency Requirements: The bill requires a person appointed to a fire protection district board of trustees to reside in the fire protection district. It also sets forth an alternative procedure that may be used to appoint the board of trustees of certain fire protection districts.

Fire Protection District Tax Rates: The bill provides that a fire protection district established after December 31, 2025, may not impose a tax rate within the district that exceeds \$0.40 per \$100 of assessed valuation.

Fire Protection Territory Equipment Levies: The bill provides that the property tax rate for the levy imposed for the replacement of fire protection territory equipment is considered part of the maximum permissible ad valorem property tax levy and may not exceed \$0.0333 per \$100 of assessed value.

Drainage Projects Provisions: The bill amends provisions in the drainage law as to bidding on certain projects and the term of loans.

Barrett Law Payments: The bill revises a provision of the municipal Barrett Law concerning deferred installments.

Residential Zoning Restrictions: The bill with certain exceptions, prohibits a unit from adopting or enforcing an ordinance, resolution, regulation, policy, or rule that prohibits or restricts an owner of a privately owned residential property from using the property as a rental property.

Short Term Rental Definition: The bill retroactively amends the definition of "short term rental" to specify that certain private, owner occupied businesses are excluded from that definition.

State Agency Contingency Fund: The bill authorizes the Budget Agency, subject to Budget Committee review, to augment the State Agency Contingency Fund appropriations in HEA 1001-2025 through July 1, 2027, in an amount not to exceed \$40 M for Indiana Office of Technology contracts, in addition to the uses for the appropriation authorized in HEA 1001-2025.

Effective Date: Upon passage; July 1, 2018 (retroactive); January 1, 2024 (retroactive); January 1, 2025 (retroactive); May 10, 2025 (retroactive); July 1, 2025 (retroactive); January 1, 2026 (retroactive); July 1, 2026; July 1, 2027; January 1, 2028; June 30, 2028; July 1, 2028; January 1, 2029.

Explanation of State Expenditures: *State Agency Workload:* The following sections in the bill contain provisions that may increase the workload for the various state agencies as noted but should be able to implemented within existing resources:

- *State GIS Officer* - State GIS Officer
- *Assessor Data Submissions* - DLGF
- *Amended CNAVs* - DLGF
- *Miami Township Max Levy Increase* - DLGF
- *Redevelopment Tax Credit* - Indiana Economic Development Corporation (IEDC)
- *ICHRA Credit Clean-Up* - Department of State Revenue (DOR)
- *LIT Procedures* - DLGF
- *Innkeeper's & Food and Beverage Taxes* - DOR
- *Public Work Projects* - DLGF

The following sections in the bill contain provisions that may decrease the workload for the various state agencies as noted:

- *Data Center Award Certificate* - IEDC, DOR
- *LIT Rate Re-Adoption* - DLGF
- *Guaranteed Energy Savings Contracts* - DLGF

The following sections in the bill contain provisions that should not have any significant impact on either

the workload or fiscal expenditures for the applicable state agencies:

- *Excess Levy Appeals* - DLGF
- *Levies for New Taxing Units* - DLGF
- *Effective Date for New LIT* - DLGF, DOR, and State Budget Agency
- *TIF Excess Increment AV Notification* - DLGF

Indiana Gateway Portal: This provision will result in a decrease in costs for the DLGF since it would eliminate the requirement to collaborate with a state educational institution for the maintenance of the public display of local government data submitted via the Indiana Gateway for Local Government Units portal.

[The most current Indiana Gateway portal contract that the DLGF has with Indiana University runs through June 30, 2026, for an amount of \$130,500.]

State Agency Contingency Fund: The bill allows the State Budget Agency to augment the State Agency Contingency Fund appropriations by up to \$40 M in FY 2026 and FY 2027, subject to Budget Committee review. The augmentation amount would be used for Indiana Office of Technology contracts.

[HEA 1001-2025 appropriated \$10 M to the State Agency Contingency Fund in FY 2026. The Budget Agency may allot this amount to departments, institutions, and all state agencies as requested by the judicial branch, legislative branch, and statewide elected officials, with approval of the Governor.]

Explanation of State Revenues: *Contracts for Municipal Advisors:* This bill's provision may result in an increase in revenue, assuming the agency issues fines against those municipal advisors who do not register with the DLGF. The bill permits the DLGF to fine a municipal advisor \$10,000 for noncompliance with this requirement.

City of Gary & Lake County Convention Center Authority: The bill makes changes to distributions of riverboat wagering tax generated at the Gary casino. Starting FY 2027, it will result in \$5 M annually distributed to the Lake County Economic Development and Convention Fund before revenues are distributed to the City of Gary and the state General Fund. The amount distributed to the Convention Fund will be used to satisfy Gary's funding obligation to the Northwest Indiana Regional Development Authority (RDA). As the bill provides that distributions to the RDA be considered as an amount constructively received by the city of Gary, it will reduce distributions to the city of Gary but not impact the state General Fund.

Additionally, current law provides for an annual total of \$11 M in FY 2026 and FY 2027 and \$8 M in years thereafter in matching deposits to the Convention Fund, the Blighted Property Demolition Fund, and the Gary Metro Center Station Revitalization Fund before the wagering tax revenue is deposited in the State Gaming Fund. The bill moves the matching distribution within the State Gaming Fund, after the local distributions and before distributions to the state General Fund. It also creates an order of distributions for the three matching deposits. It allows for a one-year extension of the state matching deposits to the Convention Fund if the initial match from the city of Gary does not occur in FY 2026. This could reduce the state General Fund by up to \$5 M in FY 2046, when the matching deposit would not occur in absence of the bill.

Assessment of Certain Industrial Facilities: Beginning in FY 2027, this provision will increase state revenues to cover DLGF costs incurred during an industrial facility assessment appeal.

Lake County must pay to the state \$500,000 per year for deposit into the Assessment of Industrial Facilities

in Lake County Fund. Porter County must pay to the state \$50,000 per year for deposit into the Assessment of Industrial Facilities Fund. For each fund, the payments are discontinued if the balance in the fund reaches \$3 M but will restart if the balance goes below \$2 M.

[Under current law, the DLGF assesses the real property of industrial facilities that have an assessed value (AV) of at least \$35 M in Lake County. In addition, at least 250 township property owners, the county assessor, or the industrial company itself may petition the DLGF to assess an industrial facility with an AV of at least \$35 M in any county. The DLGF currently assesses three large industrial facilities in Lake County and one facility in Porter County.]

Redevelopment Tax Credit: The bill will reduce state General Fund revenue by \$10 M. The bill directs the IEDC not to enforce the repayment provision of the redevelopment tax credit under specific circumstances. It applies to a specific tax credit award with a maximum award of \$10 M with an agreement entered into on or before December 31, 2020.

ICHTA Credit Clean-Up: Limiting income tax credits for health reimbursement arrangements to arrangements established on or after January 1, 2024, could result in a minor increase in state revenues. For tax year 2026 and after, allowing partners, shareholders, or members of a pass through entity to claim a portion of the credit may increase credit claims, which would reduce state General Fund revenues. The total amount of tax credits that may be awarded annually remains at \$10 M.

Explanation of Local Expenditures: *Workload:* The following sections in the bill contain provisions that may increase the workload for the various local entities as noted:

- *State GIS Officer* - Municipalities that impose a municipal LIT rate
- *Contracts for Municipal Advisers* - Municipalities that hire or retain a municipal adviser
- *Assessor Data Submissions* - County assessors
- *Amended CNAVs* - County auditors
- *Miami Township Max Levy Increase* - Miami Township (Cass County) fiscal body
- *Data Center Award Certificate* - County treasurers and municipal fiscal officers
- *LIT Councils* - Non-county members of LIT councils
- *LIT Procedures* - County auditors
- *LIT MUST* - County legislative bodies and municipal fiscal officers
- *LIT-Funded Debt Service* - Fiscal officers of counties and municipalities
- *Fire/EMS LIT* - County fiscal officers and fiscal bodies
- *Hancock County Special Purpose LIT* - Hancock County council and the library boards for the Hancock County Public Library and Fortville Public Library
- *Innkeeper's & Food and Beverage Taxes* - County and municipal legislative bodies, mayors
- *TIF Excess Increment AV Notification* - County auditors
- *Guaranteed Energy Savings Contracts* - Governing bodies of political subdivisions
- *Barrett Law Payments* - Municipal works boards

The following sections in the bill contain provisions that should not have any significant impact on either the workload or fiscal expenditures for the applicable local units:

- *Publishing of Notices*
- *Local Unit Contract Upload*
- *Excise Tax Uses*

- *HOA Voting Member Eligibility*
- *Fire Protection Board Residency Requirements*

City of Gary & Lake County Convention Center Authority: The bill would delay the establishment of the Lake County Convention Center Authority until construction on the convention center is completed. This provision would delay any expenditure made by the authority. The Lake County commissioners will administer the Lake County Convention and Event Center Reserve Fund until the authority is established.

School Refunding Bonds: The bill would allow eligible school corporations to issue refunding bonds for debt issued before July 1, 2025, that:

1. Would not be required to result in a savings to the school corporation; and
2. Could have the repayment period extended 10 years beyond the repayment period for the bond that is being refunded by the refunding bonds.

To be an eligible school corporation, the following conditions must be met:

1. The issuance of the refunding bonds must not reduce revenue to other local units; and
2. The school corporation's tax cap loss in its operations fund must be at least 60% of the operations fund levy.

Any school corporation that uses the refunding bond provision under the bill could have a lower annual payment on debt service spread over a longer time period.

Assessment of Certain Industrial Facilities: Lake and Porter Counties will have additional expenditures beginning in CY 2026 as they will be required to pay into state funds for industrial facility assessments. Lake County will pay \$500,000 per year for at least six years, while Porter County will pay \$50,000 per year for at least sixty years. However, these counties will not have any other expenses related to appeals of industrial facility assessments.

Under current law, a taxpayer or the county assessor may appeal the DLGF's industrial facility assessment to the Indiana Board of Tax Review (IBTR). The county assessor, however, may not spend public money to appeal the assessment unless the county fiscal body adopts a resolution approving the proposed expenditure, and also appropriates the total amount of the proposed expenditure.

Under this bill, The DLGF will act as the assessor's agent in making the assessment and the county assessor cannot appeal it. This provision could reduce county expenditures for industrial facility appeals.

LIT Rate Re-adoption: This provision will result in a minor decrease in workload for county and municipal fiscal bodies. Additionally, this provision may potentially provide greater surety to lending institutions, resulting in lower borrowing cost for local units that have debt paid by LIT revenues.

Marshall County Special Purpose LIT: This provision broadens the use of the special purpose LIT revenue beyond jail facility maintenance to now include costs otherwise incurred for the operation of the county jail in Marshall County. [For CY 2026, Marshall County has a certified special purpose LIT distribution of \$4.041M.]

Public Work Projects: The overall impact of this bill's provisions on local expenditures is indeterminable. The actual fiscal impact will vary by locality and be contingent on how many projects reach the new threshold to go through the public bidding process. [From September 2024 to September 2025, the

unadjusted Consumer Price Index for all Urban Consumers has increased by roughly 3%.]

Drainage Projects Provisions: The overall impact of this bill's provisions on county expenditures is indeterminable.

Residential Zoning Restrictions: This provision may result in a decrease in both workload and costs related to enforcement for political subdivisions to the extent these entities intend to adopt regulations pertaining to the restriction of privately owned residential property used as rental property. Likewise, this provision may result in a decrease in both workload and costs related to enforcement for those political subdivisions that have previously adopted these sort of regulations since they would no longer be able to enforce the regulations after January 1, 2028. Additionally, this provision would not pertain to any short term rental regulations adopted by local units before January 1, 2018, in compliance with IC 36-1-24.

Explanation of Local Revenues: *City of Gary & Lake County Convention Center Authority - Distribution of Riverboat Wagering Tax from Gary Casino:* The changes to riverboat wagering taxes will result in \$5 M annually distributed to the Lake County Economic Development and Convention Fund. It will reduce distributions to the city of Gary by \$5 M. The distribution of this amount to the RDA will also satisfy Gary's funding obligation to the RDA. The impact will begin in FY 2027.

City of Gary & Lake County Convention Center Authority - Supplemental Wagering Tax from Gary Casino Paid to RDA: The bill doubles the amount intercepted from the supplemental wagering tax generated from the Gary casino and distributed to the city of Gary and Lake County. This adjustment, effective upon passage, accounts for the closure of two Gary riverboats and opening of Gary inland casino operating under a single license. Although it will change the amount of supplemental wagering tax revenues received by the RDA, it will not change the total amount required to be paid by the city of Gary and Lake County to the RDA. It is estimated that this provision will not have any net fiscal impact on the city of Gary, Lake County, or the RDA.

Assessment of Agricultural Land, Elimination of the Partially Disabled Veteran Deduction, Effective Date for New LIT: The bill includes a provision that increases the highest capitalization rate in the formula for the determination of the farmland base assessment rate from 8% to 9% for taxes payable in CY 2028. Under current law, the base assessment rate for farmland is estimated at \$2,280 for taxes payable in CY 2028. Under this provision, the base rate will be reduced to an estimated \$2,020 for taxes payable for CY 2028. The estimated reduction is \$260 AV per acre in CY 2028.

Additionally, beginning with taxes payable in CY 2027, this bill eliminates the partially disabled veteran deduction and instead replaces it with a property tax credit in the amount of \$350 for eligible taxpayers.

Also, under current law, property tax relief credits (PTRC) and property tax levy freeze that are funded via LIT are eliminated starting in CY 2028. This bill delays the elimination of the LIT PTRC and property tax levy freeze to CY 2029. The LIT levy freeze provision could temporarily reduce the maximum levies of civil taxing units in a county that had a levy freeze before CY 2029. Current law increases the maximum levies by the amount of annual levy forgone during the prior freeze. Also currently, the county unit may use money in the county's levy freeze stabilization fund to fund county operations in lieu of a levy increase. This provision permits former levy freeze counties to use money in the stabilization fund to supplement the maximum levies of all civil units in the county.

The estimated net effect from these specific provisions (combined) on property tax revenue by property type

and local unit type for CY 2027 through CY 2029 are summarized in the following tables. As it pertains to the partially disabled veteran deduction, these estimates only take into account the elimination of those deductions currently being claimed and do not account for the implementation of the new credit.

Estimated Net Tax Change (\$ Millions) and Percent Change from Current Law						
Property Type	CY 2027		CY 2028		CY 2029	
Homesteads	17.0	0.4%	-176.3	-3.6%	17.4	0.3%
Farmland	-1.3	-0.3%	-53.4	-13.5%	-1.3	-0.4%
Other Residential	-1.4	-0.1%	-36.2	-2.3%	-2.5	-0.2%
Apartments	-0.7	-0.1%	-10.7	-1.5%	-1.3	-0.2%
Ag Business	-0.6	-0.3%	-5.9	-2.8%	-0.6	-0.3%
Other Real	-5.7	-0.2%	-73.4	-2.4%	-6.5	-0.2%
Personal Property	-3.3	-0.2%	-29.7	-2.0%	-3.6	-0.2%
Total	4.0	0.0%	-385.6	-3.1%	1.6	0.0%

Note: Totals may not sum due to rounding.

Estimated Net Revenue Change (\$ Millions) and Percent Change from Current Law						
Unit Type	CY 2027		CY 2028		CY 2029	
Counties	1.6	0.1%	46.9	2.3%	0.6	0.0%
Townships	0.2	0.1%	2.8	0.7%	0.0	0.0%
Cities and Towns	2.2	0.1%	119.9	4.9%	1.8	0.1%
School Corporations	2.2	0.0%	82.6	1.7%	2.3	0.0%
Libraries	0.1	0.0%	10.9	2.5%	0.1	0.0%
Special Units	0.4	0.0%	-15.1	-1.9%	-0.8	-0.1%
TIF	-2.6	-0.2%	10.9	0.9%	-2.3	-0.2%
Total	4.0	0.0%	258.8	2.1%	1.6	0.0%
Total Without TIF	6.6	0.1%	247.9	2.3%	4.0	0.0%

Note: Totals may not sum due to rounding.

(The difference between the overall total net tax change by property type and the overall total revenue change by unit type for CY 2028 is attributable to the LIT PTRC, which this bill extends for one more year. The LIT PTRC is a fully funded property tax credit, and the amount of LIT revenue that a county decides to allocate to PTRC is distributed to local units via the property tax billing process. When LIT PTRC is removed, property tax bills will increase overall because the LIT PTRC is no longer buying down a taxpayer's tax liability, and the amount of revenue distributed to local units will decrease.)

Estimates of the total change in net revenue by county appear in Appendix A.

Assessment of Agricultural Land: This provision may have limited impact as the ownership status of property is not normally a determinant of property assessment. Property assessment is normally based on property use. Beginning retroactively with taxes payable in CY 2026, if any property is currently assessed based on ownership, then this bill could cause a change in the property assessment. Beginning with taxes payable in CY 2027 (because of timing issues), if the assessment is reduced, then tax rates will rise and unit revenue could be reduced due to tax caps.

Assessment of Solar Land: This provision may result in a lower median solar land base rate for the various regions in the state. A lower base rate will result in a lower assessment for those properties to which these

rates are applied. Generally speaking, a reduction in the assessed value base leads to higher tax rates - assuming that levies are static - and greater property tax cap losses to local units.

By including those utility properties that are assessed using the agricultural land base rate, the median solar land base rate would decrease from \$18,356 to \$13,000 for the North region; from \$26,141 to \$14,607 for the Central region; and from \$20,000 to \$7,800 for the South region. [These estimates are based on an analysis of the Pay 2025 real property data.]

Indiana Historical Society Exemption: Beginning with taxes payable in CY 2027, this provision grants a property tax exemption for any property owned by the Indiana Historical Society. A review of Pay 2025 property tax records shows that all property currently owned by the Historical Society is already exempt from property tax.

Retroactive Property Tax Exemptions - Vanderburgh County: The cancellation of property taxes will reduce property tax distributions to a TIF district, local civil taxing units, and a school corporation. Before September 1, 2026, the bill permits an affected property owner to file an exemption application for taxes payable in CY 2025 and CY 2026.

The property tax exemption will be granted to any taxpayer if they meet all of the listed qualifications. One property owner in Vanderburgh County has been identified as being affected by this provision, although there could be additional, unidentified, affected taxpayers. CY 2025 taxes currently due on the identified property total \$61,600. Additionally, there will be a CY 2026 tax bill issued for this parcel in April 2026.

Records show that 99.5% of the identified property's AV is allocated to a TIF district. So, the TIF district will absorb most of the revenue reduction identified.

Retroactive Property Tax Exemptions - Marion County: This provision will permit the owner of qualified properties to retroactively file property tax exemption applications for taxes payable in CY 2025 and CY 2026. The cancellation of property taxes will reduce property tax distributions to local civil taxing units and a school corporation. Six parcels all owned by a single property owner in Marion County are affected by this provision. Data provided by the county indicates that only one of these parcels had property taxes due in CY 2025, in the amount of \$107. If all six of these parcels are taxable for CY 2026, property taxes would total an estimated at \$778, which would be cancelled under this provision.

Nonprofit Senior Living Community Exemption: This bill extends the property tax exemption for Indiana nonprofit senior living communities:

- (1) registered as a continuing care retirement community,
- (2) defined as a small house health facility, or
- (3) licensed as a health care or residential care facility.

It also removes the \$500,000 entry fee cap for continuing care retirement communities.

More exemptions will result in a shift of property taxes from those properties eligible to receive the exemption to all other properties. Local units of government could potentially lose revenue due to increased tax cap credits.

[Current law states that these exemptions apply to taxes payable in CY 2025 and CY 2026 and will expire January 1, 2027.]

Totally Disabled Veteran Deduction, Surviving Spouse of WWI Veteran Deduction, Veterans Property Tax Credit Summary: Overall, beginning with taxes payable in CY 2027, disabled veterans will receive additional deductions or credits worth an estimated \$46.2 M in net tax under this bill. The tax reduction will come in the form of both (1) property tax deductions, which will shift some taxes to other taxpayers and also partly reduce local revenues; and (2) property tax credits, which will reduce revenue for the taxing units that serve these taxpayers.

For the Surviving Spouse of WWI Veteran Deduction, the restoration of this property tax deduction will have a minimal impact on tax revenues. For taxes due in CY 2025, a total of 18 of these deductions were spread across 7 counties in the state, with a total of \$300,000 in assessed value and worth \$7,700 in net taxes.

For the Totally Disabled Veteran Deduction, beginning with property taxes due in CY 2027, this provision provides a 100% deduction to totally disabled veterans. In addition, this provision also removes the maximum \$240,000 AV qualification. The 100% deduction for totally disabled veterans is estimated to be worth about \$3.8 M in net tax for the veterans who currently receive the \$14,000 deduction. The elimination of the AV cap will result in an estimated additional 5,200 deductions worth approximately \$23.2 M in net tax. Disabled veterans who receive the 100% deduction are not entitled to any property tax credits.

Additionally, the bill eliminates the 100% disabled veteran deduction for surviving spouses if either (1) the veteran was killed in action or died during inactive duty training, or (2) the surviving spouse remarries.

The bill also eliminates the current \$14,000 deduction for veterans who are age 62 with a 10% to 90% disability in favor of a new property tax credit.

For the Veterans Property Tax Credit, beginning with property taxes due in CY 2027, this provision replaces the current deduction for partially disabled wartime veterans and the deduction for totally disabled veterans with two new credits.

The new credits will equal the following:

- \$250 for veterans who are age 62 with a 10% to 90% disability, and
- \$350 for veterans with wartime service and at least a 10% service-connected disability.

While the current totally disabled veteran deduction has a maximum property assessed value (AV) to qualify, the credit does not have a maximum AV. An estimated additional 52,500 disabled veterans may qualify for the \$250 credit at an estimated annual cost of \$13.1 M. Also, the value of the \$250 credit is estimated to be \$1.1 M higher than the tax value of the \$14,000 deduction for current recipients.

Additionally, about 38,200 veterans who currently receive the existing wartime disabled veteran deduction will receive an estimated \$5.0 M in credits above the current tax value of their deductions.

Model Home & Residence Inventory Deductions: This bill increases the number of model residences and residences in inventory that may qualify for the deduction from three to seven. The impact of this increase is unknown because the number of the affected properties is unknown.

Excess Levy Appeals: Beginning with CY 2027 property tax levies, these provisions may result in higher maximum levy limits, permitting township units to impose higher property tax levies for their firefighting and emergency services fund(s). The actual fiscal impact will vary by county and township and will depend on the number of excess levy appeal requests approved for a particular budget year.

Property Tax Credit Distributions: These provisions specify that the impact of the county option circuit breaker credit and the supplemental homestead credit shall be applied to those unprotected funds (e.g., non-referendum and non-debt funds) of a local unit when distributing property tax revenue. It also specifies that political subdivisions may not increase their debt service to make up for the loss of revenue due to the supplemental homestead credit, the over 65 credit, and the blind and disabled credit.

Miami Township Max Levy Increase: The bill permits Miami Township in Cass County to petition the DLGF for a permanent increase in their CY 2027 maximum levy limit. Before the township requests the increase, it must first hold a public hearing and make available a fiscal plan and estimated effects including the impact on taxpayers. If requested, the increase will be up to \$12,167. Miami Township's 2026 civil maximum levy is \$2,074.

Increased property tax levies provide a revenue increase for the adopting units but may reduce revenue for intersecting taxing units due to tax cap losses.

Homestead Deduction Ineligibility: Under current law, a property owner who is no longer eligible to receive the standard deduction must file a statement with the county auditor within 60 days after the change in eligibility. Currently, a taxpayer who fails to timely file the statement may be liable for additional taxes and a 10% civil penalty. Under this provision, the taxpayer shall be liable for the taxes and penalty.

Over 65 Property Tax Credit, Veterans Property Tax Credit: Under this provision, an unused property tax credit for the elderly, blind, disabled, or disabled veterans may not be carried forward, carried back, or refunded.

Data Center Award Certificate: The bill requires that at least 1% of qualified data center equipment purchases and electricity consumption should be paid quarterly to the county treasurer or city fiscal officer that enters into an agreement with the data center. This requirement could significantly increase the revenue of the county or city that enters into an agreement with a qualified data center beginning in FY 2027. The amount of revenue increase would depend on the number and scale of the qualified data centers within the county or city. Revenue from equipment purchases would be concentrated in the early construction years, and the purchase could be refreshed every several years depending on equipment obsolescence. Revenue from electricity bills would be recurring and tied to the energy usage of the qualified data centers.

LIT Procedures: These provisions may result in decreased LIT revenue for counties and municipalities if their respective fiscal bodies adopt rates that when combined exceed the maximum allowable LIT rates under current law. The LIT rate(s) would be reduced to the maximum allowed under statute.

LIT-Funded Debt Service: Starting with the CY 2028 LIT distributions, these provisions may result in higher county services LIT rates should a county fail to adopt a LIT rate sufficient enough to generate revenue that is 1.25 times the amount of LIT-funded debt service and lease payments. The LIT rate would be increased accordingly to meet this standard.

Fire/EMS LIT: This provision allows revenue generated from a county-adopted fire/EMS LIT rate to be distributed to the eligible service providers in a county based on the allocation method as determined by the county. When determining the allocation method, the county must factor in the boundaries and the population living within each service area based on the most recent federal decennial census. Additionally, for allocations made to township fire departments, the county must consider the number of fire runs and the

salaries of the full-time firefighters employed by the department.

Small Municipality LIT: Starting with the CY 2029 LIT distributions, this change may result in larger LIT revenue distributions to those municipalities that have a municipal LIT rate adopted by the county fiscal body. It requires - rather than being optional as in current law - a county to distribute the revenue to those applicable municipalities that adopt a resolution requesting a distribution of revenue generated from the county-adopted municipal LIT rate. Additionally, this change removes the default of the county keeping 75% of the revenue generated by a county-adopted municipal LIT rate.

The actual fiscal impact will depend on the number of eligible municipalities that decide to adopt a resolution requesting a distribution of revenue generated from this rate. The bill allows the county to retain all revenue generated from this rate if no eligible municipality adopts a resolution requesting a distribution.

Hancock County Special Purpose LIT: This provision may result in additional revenue for both the Hancock County Public Library and the Fortville Public Library in CY 2029. The amount of revenue each library receives will depend on the balance of the county's library property tax replacement fund as of December 31, 2028, as well as the population covered by each library. [Based on the Hancock County annual financial report data, there was a balance of approximately \$834,137 in the library property tax replacement fund at the end of CY 2024.]

Innkeeper's Taxes: This bill allows DeKalb, Jackson, and Noble counties to increase the tax rate from 5% to 8% beginning July 1, 2026. The table below shows the estimated revenue increase for CY 2027 and CY 2028 with the tax rate change. Actual revenues may be lower than the estimated amounts listed if consumer demand for lodging decreases due to the price increase from the tax. The tax rate increases will expire January 1, 2049.

Estimated Innkeeper's Tax Revenue Increase, 8% Tax Rate		
County	CY 2027	CY 2028
Jackson County	\$334,000	\$333,000
Noble County	\$79,000	\$77,000
DeKalb County	\$333,000	\$330,000

The bill also changes the distribution of revenue in Allen and Hamilton counties so that certain cities receive a designated share. New Haven will receive 2% of the Allen County innkeeper's tax revenue. The cities of Noblesville, Carmel, Fishers, and Westfield will each receive 25% of the total amount collected in Hamilton County above the 5% rate. The current innkeepers tax rate is 8%, which will mean that these four cities will share 37.5% of the of the total innkeeper's tax revenues equally.

The following table shows the estimated potential revenues for CY 2027 and CY 2028 that each city will receive. [In CY 2024 Allen County collected \$8.44 M in innkeeper's tax. In CY 2024, Hamilton County collected \$13.69 M in innkeeper's tax.]

Estimated Share of County Innkeeper's Tax to Each City		
Cities	CY 2027	CY 2028
New Haven	\$176,000	\$176,000
Noblesville	\$1.36 M	\$1.37 M
Carmel	\$1.36 M	\$1.37 M
Fishers	\$1.36 M	\$1.37 M
Westfield	\$1.36 M	\$1.37 M

For both Allen and Hamilton counties, the bill expires the innkeeper's tax rates that exceed 5% on January 1, 2049. Both counties currently impose an 8% rate.

Food and Beverage Taxes: The bill authorizes Rush County, the city of Greendale, and the town of Lagro to impose a 1% food and beverage tax. It also allows either Huntington County or the city of Huntington, whichever is first to adopt an ordinance, to impose a 1% food and beverage tax. The following table shows the estimated potential revenue impact for CY 2027 and CY 2028. The revenue may be used only for purposes listed in the bill. These taxes will expire on January 1, 2049.

Estimated Potential Food and Beverage Tax Revenue		
Unit	CY 2027	CY 2028
Rush County	\$193,000	\$189,000
City of Greendale	\$185,000	\$184,000
Town of Lagro	\$19,000	\$18,000
Huntington County*	\$525,000	\$518,000
City of Huntington*	\$371,000	\$366,000
*Either Huntington County or the city of Huntington, but not both, may impose the tax.		

[These estimates are based on data for the food services industry in their respective counties and actual revenue of counties that currently collect food and beverage taxes.]

The bill also provides that after June 30, 2025, the Orange County food and beverage tax may be imposed on a taxpayer that is also subject to the historic hotel food and beverage tax. [CY 2024 revenue from the 2% historic hotel food and beverage tax was about \$537,000.]

TIF Excess Increment AV Notification: These provisions may result in more increment AV being released back to the base AV for the underlying local units located in a TIF district. A higher base AV would result in a lower tax rate for the tax district - assuming that property tax levies are static - and lower tax cap losses. This means that local units would receive a greater percentage of their certified levies.

The actual fiscal impact will vary by county and municipality. The fiscal impact will depend on the timeliness of redevelopment commissions and authorities and reuse authorities with their notification requirements.

TIF Allocation Area Provisions - TIF Expiration: Under current law, a TIF allocation area established after June 30, 2008, must expire within 25 years after the area's first obligation was incurred, or when all obligations are no longer outstanding. Also currently, certain TIF allocation areas established after June 30,

2019, must expire within 35 years after the area's first obligation was incurred, or when all obligations are no longer outstanding.

In the case of multiple TIF districts within a taxing district, a TIF district that would otherwise expire may remain active for the sole purpose of satisfying outstanding bonds issued by a subsequent TIF district. The redevelopment commission would have to seek DLGF approval for such an extension. This provision could delay the release of the TIF AV from the expiring TIF to the taxing units' base AV. This delay will slow the anticipated tax rate reduction that comes with the release of the TIF AV.

TIF Allocation Area Provisions - Residential Property: Under current law, the AV of residential property whether or not owner-occupied is excluded from the increment value of some types of TIF districts. The AV of all existing and new residential property is currently credited to the taxing units' base AV and used to calculate tax rates. For certain TIF districts established after June 30, 2024, this provision will credit the AV of new non-homestead residential property to the TIF. The taxing units' base AV will be reduced, increasing tax rates and potentially reducing property tax revenue for the units due to higher tax cap losses. TIF areas may receive increased revenue due to both the increased increment AV and the increased tax rate. Additionally, the owners of new non-homestead residential property that is converted in use to homestead property will continue to be liable for repayment of a portion of TIF debt even though their property's AV is no longer a part of the TIF increment. These provisions in the bill would not apply to multi-family apartments.

Fire Protection District Tax Rates: Under the bill, new fire protection districts may not impose a property tax rate that exceeds \$0.40 per \$100 of AV. Currently, fire protection districts have no rate cap.

Fire Protection Territory Equipment Levies: Starting with the CY 2028 property tax levies, this provision makes a fire protection territory's equipment replacement fund subject to the maximum permissible levy for each participating unit in the territory.

State Agencies Affected: Department of Local Government Finance; Department of State Revenue; State Board of Accounts; State Budget Agency; State GIS Officer; State Comptroller; Treasurer of State; Indiana Gaming Commission; State Budget Committee; Indiana Office of Technology; Indiana Economic Development Corporation.

Local Agencies Affected: Civil taxing units and school corporations; Redevelopment commissions and authorities and reuse authorities; County auditors; Local assessors; Fire protection districts & territories; Northern Indiana Commuter Transportation District; County, city, and town executives; County treasurers; County fiscal bodies; Municipal fiscal bodies and officers; Allen County; DeKalb County; Hamilton County; Huntington County; Jackson County; Lake County; Marshall County; Noble County; Rush County, City of Carmel, City of Fishers, City of Gary; City of Greendale; City of Noblesville; City of Westfield; Northwest Indiana Regional Development Authority; Hancock County Public Library; Fortville Public Library; Municipal works boards.

Information Sources: Indiana Transparency Portal - Contracts: <https://www.in.gov/itp/contracts/>; Vanderburgh County Treasurer's website; Legislative Services Agency, *Indiana Handbook of Taxes, Revenues, and Appropriations, FY 2025*; Department of State Revenue; Consumer Price Index Summary (2025), <https://www.bls.gov/news.release/cpi.nr0.htm>; LSA Property Tax Database; Purdue University; CY 2026 LIT Distributions Certified November 25, 2025: <https://www.in.gov/sba/files/2026-Certification-Calculations-November-Release.pdf>; OFMA Quarterly

Census of Employment and Wages Data; ACS 1-Year Estimates Public Use Microdata Sample (2024); CY2024 Annual Financial Report data for Hancock County; Pay 2025 county real property assessment data; LSA Property Tax Database.

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Appendix A.

Estimated Change in Total Revenue for All Units (\$ Millions) and Percent Change from Current Law						
County	CY 2027		CY 2028		CY 2029	
Adams	0.03	0.1%	1.63	3.5%	0.03	0.1%

Appendix A.

Estimated Change in Total Revenue for All Units (\$ Millions) and Percent Change from Current Law						
County	CY 2027		CY 2028		CY 2029	
Allen	0.16	0.0%	26.79	4.0%	0.14	0.0%
Bartholomew	0.00	0.0%	-0.12	-0.1%	-0.04	0.0%
Benton	0.01	0.0%	-0.06	-0.3%	0.01	0.0%
Blackford	0.02	0.1%	-0.08	-0.4%	0.03	0.2%
Boone	-0.03	0.0%	-0.03	0.0%	-0.01	0.0%
Brown	0.01	0.0%	-1.28	-5.7%	-0.04	-0.2%
Carroll	0.00	0.0%	-4.24	-14.3%	0.05	0.2%
Cass	0.07	0.1%	5.39	10.8%	0.06	0.1%
Clark	-0.02	0.0%	12.91	5.3%	-0.03	0.0%
Clay	-0.01	0.0%	0.88	3.7%	0.01	0.0%
Clinton	0.01	0.0%	1.57	2.6%	0.03	0.1%
Crawford	0.04	0.3%	-0.05	-0.4%	-0.01	-0.1%
Daviess	0.04	0.1%	1.26	3.1%	0.02	0.0%
Dearborn	0.04	0.1%	-0.02	0.0%	0.04	0.1%
Decatur	-0.03	-0.1%	0.06	0.1%	-0.03	-0.1%
DeKalb	0.00	0.0%	1.71	2.4%	0.00	0.0%
Delaware	0.13	0.1%	5.62	3.8%	0.09	0.1%
Dubois	0.01	0.0%	-0.08	-0.1%	0.01	0.0%
Elkhart	-0.02	0.0%	8.50	2.1%	0.12	0.0%
Fayette	0.04	0.1%	4.19	14.9%	0.02	0.1%
Floyd	0.06	0.1%	1.05	1.0%	0.00	0.0%
Fountain	0.00	0.0%	0.01	0.0%	0.00	0.0%
Franklin	0.00	0.0%	-0.03	-0.1%	0.00	0.0%
Fulton	0.00	0.0%	0.22	0.8%	0.00	0.0%
Gibson	0.03	0.0%	-0.08	-0.1%	0.03	0.0%
Grant	0.21	0.2%	10.84	13.1%	0.21	0.2%
Greene	0.03	0.1%	-0.04	-0.1%	0.03	0.1%
Hamilton	0.19	0.0%	0.06	0.0%	0.05	0.0%
Hancock	0.02	0.0%	2.21	1.3%	-0.04	0.0%
Harrison	0.01	0.0%	-0.04	-0.1%	0.01	0.0%
Hendricks	0.04	0.0%	5.64	1.3%	0.02	0.0%
Henry	0.08	0.2%	1.99	3.5%	0.05	0.1%
Howard	0.23	0.2%	10.09	6.8%	0.14	0.1%
Huntington	0.05	0.1%	0.01	0.0%	0.06	0.1%
Jackson	0.00	0.0%	2.71	4.2%	0.00	0.0%
Jasper	0.00	0.0%	-1.32	-2.7%	-0.07	-0.1%
Jay	0.04	0.1%	1.00	3.3%	0.03	0.1%
Jefferson	0.07	0.2%	-0.09	-0.2%	0.07	0.2%
Jennings	-0.03	-0.1%	0.56	1.8%	0.02	0.1%
Johnson	-0.05	0.0%	-0.08	0.0%	-0.02	0.0%
Knox	0.05	0.1%	-0.05	-0.1%	0.03	0.1%
Kosciusko	-0.02	0.0%	-0.05	0.0%	-0.02	0.0%
LaGrange	0.01	0.0%	0.15	0.3%	0.00	0.0%
Lake	0.54	0.0%	120.01	12.0%	0.48	0.0%
LaPorte	0.12	0.1%	-0.18	-0.1%	0.10	0.1%
Lawrence	0.00	0.0%	3.48	6.2%	0.10	0.2%

Appendix A.

Estimated Change in Total Revenue for All Units (\$ Millions) and Percent Change from Current Law						
County	CY 2027		CY 2028		CY 2029	
Madison	0.33	0.2%	14.03	8.0%	0.29	0.2%
Marion	0.61	0.0%	-34.67	-1.7%	-1.12	-0.1%
Marshall	0.02	0.0%	-0.15	-0.2%	0.03	0.0%
Martin	0.00	0.0%	0.12	1.1%	0.00	0.0%
Miami	0.10	0.2%	1.88	4.9%	0.09	0.2%
Monroe	-0.02	0.0%	0.19	0.1%	0.04	0.0%
Montgomery	-0.01	0.0%	3.45	5.2%	0.02	0.0%
Morgan	-0.05	0.0%	-0.62	-0.6%	-0.16	-0.1%
Newton	0.01	0.0%	-0.08	-0.3%	0.00	0.0%
Noble	-0.02	0.0%	0.59	0.9%	-0.02	0.0%
Ohio	0.00	0.0%	0.00	-0.1%	0.00	0.0%
Orange	-0.02	-0.1%	-0.03	-0.1%	-0.02	-0.1%
Owen	0.00	0.0%	-0.02	-0.1%	0.00	0.0%
Parke	-0.01	0.0%	-1.31	-7.0%	-0.06	-0.3%
Perry	0.02	0.1%	-0.01	-0.1%	0.02	0.1%
Pike	0.02	0.1%	-0.22	-1.0%	0.00	0.0%
Porter	0.04	0.0%	5.35	1.6%	0.07	0.0%
Posey	0.00	0.0%	0.16	0.3%	0.00	0.0%
Pulaski	0.00	0.0%	-2.23	-10.8%	-0.09	-0.4%
Putnam	0.00	0.0%	0.61	1.3%	0.00	0.0%
Randolph	0.02	0.1%	1.41	4.0%	0.02	0.0%
Ripley	0.00	0.0%	0.09	0.3%	0.00	0.0%
Rush	0.01	0.0%	0.07	0.3%	0.00	0.0%
St. Joseph	0.22	0.0%	45.89	9.8%	0.24	0.0%
Scott	0.01	0.0%	0.39	1.5%	0.04	0.1%
Shelby	-0.04	-0.1%	-0.06	-0.1%	-0.02	0.0%
Spencer	0.00	0.0%	0.04	0.1%	0.00	0.0%
Starke	0.01	0.0%	0.07	0.2%	0.01	0.0%
Steuben	0.00	0.0%	0.10	0.2%	0.00	0.0%
Sullivan	0.00	0.0%	-0.12	-0.4%	0.00	0.0%
Switzerland	0.00	0.0%	-0.01	-0.1%	0.00	0.0%
Tippecanoe	-0.09	0.0%	0.67	0.2%	-0.06	0.0%
Tipton	0.02	0.1%	0.38	1.5%	0.01	0.0%
Union	0.01	0.1%	-0.06	-0.7%	0.01	0.1%
Vanderburgh	0.30	0.1%	4.25	1.5%	0.27	0.1%
Vermillion	0.01	0.0%	-0.09	-0.3%	0.00	0.0%
Vigo	0.18	0.1%	-0.10	-0.1%	0.15	0.1%
Wabash	0.00	0.0%	-0.27	-0.6%	0.02	0.0%
Warren	0.00	0.0%	-0.46	-2.8%	-0.01	-0.1%
Warrick	0.00	0.0%	-0.03	0.0%	0.00	0.0%
Washington	0.03	0.1%	-0.11	-0.4%	0.03	0.1%
Wayne	0.14	0.2%	-0.24	-0.3%	0.13	0.1%
Wells	-0.01	0.0%	-2.66	-6.3%	-0.09	-0.2%
White	0.00	0.0%	-0.04	-0.1%	0.00	0.0%
Whitley	0.01	0.0%	0.03	0.1%	0.01	0.0%
Total	4.00	0.0%	258.80	2.1%	1.64	0.0%
<i>Note: Totals may not sum due to rounding.</i>						

