

INFORMATION FOR FILING SOLAR/GEOTHERMAL PROPERTY TAX DEDUCTION

FILING DEADLINES:
Real Property January 5th
Mobile Homes March 31st

1. The State of Indiana offers a property tax deduction for those property owners who have a geothermal heating and cooling system.
2. Fill out both pages of the attached deduction form.
3. The completed application can be emailed to acauditor@allencounty.us or faxed to (260)449-7679. The form can also be mailed to:

Allen County Auditor
1 E. Main St.
Room 102
Fort Wayne, IN 46802

4. A copy of this completed form must also be sent to the following address along with the make, model number, serial number and daytime telephone number.

Indiana Department of Environmental Management
Office of Water Quality
100 N. Senate Ave.
Room 1255
Indianapolis, IN 46204

5. The Indiana Department of Environmental Management will review the claim for certification. Once IDEM certifies the claim, they will send a certification letter to the county auditor and the property owner.
6. If a new system is installed or an addition to the home is made, a new solar/geothermal application must be filed.



STATEMENT FOR DEDUCTION OF ASSESSED VALUATION
(Attributed to Solar Energy System or Solar, Wind, Geothermal, or Hydroelectric Power Device)

FORM SES / WPD

State Form 18865 (R12 / 1-20)
 Prescribed by the Department of Local Government Finance

- INSTRUCTIONS:** To be filed in person or by mail by the owner of such property with the County Auditor of the county in which the property is located. A person who is no longer eligible for this deduction shall notify the County Auditor of this change. (IC 6-1.1-12-36)
- FILING DATES:**
- (1) Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed or postmarked on or before January 5 of the calendar year in which the property taxes are first due and payable.
 - (2) State Distributable Property under IC 6-1.1-8 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
 - (3) Personal Property under IC 6-1.1-3 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year. In addition to filing this form for the deduction, an applicant must also attach a Form 103-SPD to either his personal property tax return or his amended personal property tax return for each year the deduction is desired.
 (IC 6-1.1-12-26; 6-1.1-12-26.1; 6-1.1-12-27.1; 6-1.1-12-29; 6-1.1-12-30; 6-1.1-12-33; 6-1.1-12-34; 6-1.1-12-35.5; 6-1.1-12-36)

All claims for a deduction filed on a geothermal or hydroelectric system or device must be accompanied by proof of certification of qualification by the Department of Environmental Management pursuant to IC 6-1.1-12-35.5.

CERTIFICATION STATEMENT	
I (We), _____ certify that I (we) own or am (are) buying on contract or am (are) leasing the real property from the real property owner the following real property, mobile/manufactured home, state distributable property, or personal property that is subject to assessment and property taxation and for which a:	
<input type="checkbox"/> Solar Energy Heating or Cooling System <input type="checkbox"/> Wind Power Device <input type="checkbox"/> Geothermal Device <input type="checkbox"/> Hydroelectric Device	
Solar Power Device*: <input type="checkbox"/> Real <input type="checkbox"/> Mobile/Manufactured Home <input type="checkbox"/> State Distributable <input type="checkbox"/> Personal Property	
*Applies to a solar power device installed after December 31, 2011.	
deduction from assessed valuation is hereby claimed in _____ county.	
Date system/device was installed (month, day, year)	Total deduction claimed \$ _____

PROPERTY DESCRIPTION		
Taxing District (city, town, township)	Township	Legal description or key number
If a deduction was allowed last year, have there been any changes in the property? <input type="checkbox"/> Yes <input type="checkbox"/> No		Parcel number
Address of owner (number and street, city, state, and ZIP code)		
I (We) hereby certify that the above statement is true, correct, and complete.	Signature	Date (month, day, year)

FOR AUDITOR'S USE ONLY	Assessment Date First Effective 20 ____ Payable 20 ____
1 Total assessed value of real property or mobile / manufactured home including qualifying device / system.	\$ _____
2(a) For wind; geothermal; hydroelectric; real property or mobile / manufactured home with a solar powered device: Enter the assessed valuation without the qualifying device / system.	
2(b) For solar energy system only: Out-of-pocket expenditures for components and installation labor.	
2(c) For personal property solar power device deduction: Enter amount calculated on Form 103-SPD.	
2(d) For state distributable solar power device deduction: Enter assessed value of qualifying equipment.	
3 Deduction: Line 1 minus Line 2(a); or enter the actual amount shown on Line 2(b), 2(c), or 2(d).	

VERIFICATION BY ASSESSING OFFICIAL		
Is property recommended for deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No	Recommended deduction	Comments, if any
Signature of assessing official	Printed name of assessing official	Date signed (month, day, year)

FINAL DETERMINATION OF COUNTY AUDITOR		
Deduction determined by County Auditor for assessment date of _____, 20 ____ payable in 20 ____.	Approved deduction \$ _____	
Signature of county auditor	Printed name of county auditor	Date signed (month, day, year)
Description or reasons for change:		

PHONE # _____

PARCEL # _____

GEOHERMAL HEATING & COOLING

PLEASE COMPLETE THIS FORM SO AN ACCURATE ASSESSMENT OF YOUR GEOHERMAL HEATING & COOLING SYSTEM CAN BE MADE.

MAKE _____
 MODEL _____
 SERIAL NUMBER _____

PLEASE CHECK ONE (1) BOX WHICH REPRESENTS YOUR SYSTEM.

*** PLEASE NOTE - 12,000 BTU = 1 TON

Date of Installation: _____

*** **WITH DISTRIBUTION** MEANS DUCT WORK WITH FORCED AIR OR SOME WAY OF DISTRIBUTING AIR THROUGHOUT THE HOUSE

HORIZONTAL CLOSED LOOP SYSTEM

SYSTEM TONNAGE	HORIZONTAL CLOSED LOOP WITH DISTRIBUTION			SYSTEM TONNAGE	HORIZONTAL CLOSED LOOP SYSTEM WITHOUT DISTRIBUTION		
2 TON				2 TON			
2.5 TON				2.5 TON			
3 TON				3 TON			
3.5 TON				3.5 TON			
4 TON				4 TON			
5 TON				5 TON			
6 TON				6 TON			

VERTICAL CLOSED LOOP SYSTEM

SYSTEM TONNAGE	VERTICAL CLOSED LOOP SYSTEM WITH DISTRIBUTION			SYSTEM TONNAGE	VERTICAL CLOSED LOOP SYSTEM WITHOUT DISTRIBUTION		
2 TON				2 TON			
2.5 TON				2.5 TON			
3 TON				3 TON			
3.5 TON				3.5 TON			
4 TON				4 TON			
5 TON				5 TON			
6 TON				6 TON			

OPEN DISCHARGE OPEN LOOP SYSTEM

SYSTEM TONNAGE	OPEN DISCHARGE LOOP SYSTEM WITH DISTRIBUTION			SYSTEM TONNAGE	OPEN DISCHARGE LOOP SYSTEM WITHOUT DISTRIBUTION		
2 TON				2 TON			
2.5 TON				2.5 TON			
3 TON				3 TON			
3.5 TON				3.5 TON			
4 TON				4 TON			
5 TON				5 TON			
6 TON				6 TON			

RETURN WELL OPEN LOOP SYSTEM

SYSTEM TONNAGE	RETURN WELL OPEN LOOP SYSTEM WITH DISTRIBUTION			SYSTEM TONNAGE	RETURN WELL OPEN LOOP SYSTEM WITHOUT DISTRIBUTION		
2 TON				2 TON			
2.5 TON				2.5 TON			
3 TON				3 TON			
3.5 TON				3.5 TON			
4 TON				4 TON			
5 TON				5 TON			
6 TON				6 TON			

PLEASE RETURN FORM TO:

ALLEN COUNTY AUDITOR'S OFFICE
 1 EAST MAIN ST. RM. 102
 FORT WAYNE, IN 46802