

# What is the abstract?

Presented by

Janie Cope, Asst. Settlement Director

Brenda Alyea, Settlement Specialist

County Auditors South Regional Meeting

April 27, 2010

# What is the Abstract ?

- **According to IC 6-1.1-22-5 the abstract is:**  
**On or before March 15 of each year, the county auditor shall prepare and deliver to the Auditor of State and the county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions and exemptions for taxes payable in that year in each taxing district of the county. The county auditor shall prepare the abstract in such a manner that the information concerning property tax deductions reflect the total amount of each type of deduction. The abstract shall also contain a statement of the taxes and penalties unpaid in each taxing district at the time of the last settlement between the county auditor and county treasurer and the status of these delinquencies. The Auditor of State, county auditor and the county treasurer shall each keep a copy of the abstract in his or her office as a public record.**

# What is the Abstract ?

- **In plain english the Abstract is:**
  - **A summary report of the current and delinquent taxes charged in the current payable year.**
  - **And because it is a summary report the Abstract is the sum total of the original property tax statements issued in the current payable year.**

# Topics

- **HEA & LOIT Rate Calculation Worksheets**
- **Abstract Data Entry**
  - **Section 1**
    - **TIF Data Entry**
  - **Section 5**
    - **HEA & LOIT Credit Rate Entry**
- **Review Area**
- **Sections 2-4**
- **Printing**

# Topics Continued

- **Completion Checklist**
- **Approval Process**
- **Test for possible Circuit Breaker Credits**
- **Verify Delinquent Taxes with December Settlement.**
- **Microsoft Office Compatibility Pack for Word, Excel and PowerPoint File Formats**

# ABSTRACT BEGINNINGS

- **DLGF Enters Taxing District Names, Tax Rates, COIT HSC Rates and LOIT HSC Rates**
- **DLGF Sends Abstract to State Auditor**
- **State Auditor enters any Abated/Phase-In Rates**
- **State Auditor will start HEA & LOIT Rate Calculations Worksheet(s)**

# HEA & Local LOIT Rate Calculation Worksheets

- **Auditor of State will load taxing district names, taxing district rates and current year distribution**
- **County enters net values (including mobile homes) and fund balances as of previous year December Settlement**
- **Auditor of State will verify net assessed values and fund balances**

**UNIFORM HEA1001-2008 STATE HOMESTEAD CREDIT RATE CALCULATION  
WORKSHEET**

ADAMS COUNTY				
FOR 2009 PAY 2010 TAXES				
<b>STEP ONE - CALCULATION OF GROSS HOMESTEAD TAXES</b>				
<u>COLUMN 1</u>	<u>COLUMN 2</u>	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>
TAXING DISTRICTS	DLGF TAXING DISTRICT CODE	2009 PAY 2010 REAL ESTATE & MOBILE HOME HOMESTEAD NET ASSESSED VALUATION	2009 PAY 2010 TAXING DISTRICT RATE	GROSS HOMESTEAD TAXES (COLUMN A DIVIDED BY 100 TIMES COLUMN B)
NORTH BLUE CREEK TOWNSHIP	001	11,831,454	1.4445	170,905.35
SOUTH BLUE CREEK TOWNSHIP	002	39,732,193	1.7742	704,928.57
NORTH FRENCH TOWNSHIP	003	1,753,977	1.4454	25,351.98
SOUTH FRENCH TOWNSHIP	004	13,288,370	1.7751	235,881.86
HARTFORD TOWNSHIP	005	1,955,196	1.8098	35,385.14
JEFFERSON TOWNSHIP	006	9,474,945	1.7862	169,241.47
KIRKLAND TOWNSHIP	007	8,167,079	1.4925	121,893.65
NORTH MONROE TOWNSHIP	008	15,300,090	1.4201	217,276.58
SOUTH MONROE TOWNSHIP	009	22,911,854	1.7498	400,911.62
BERNE CITY-MONROE TOWNSHIP	010	6,144,838	2.9409	180,713.54
MONROE TOWN-MONROE TOWNSHIP	011	10,978,818	2.0612	226,295.40
PREBLE TOWNSHIP	012	9,523,571	1.9724	187,842.91
ROOT TOWNSHIP	013	19,295,712	1.9307	372,542.31
DECATUR CITY-ROOT TOWNSHIP	014	53,763,516	2.9173	1,568,443.05
ST. MARYS TOWNSHIP	015	18,713,282	1.4723	275,515.65
UNION TOWNSHIP	016	16,671,717	1.9831	330,616.82
WABASH TOWNSHIP	017	18,582,255	1.7751	329,853.61
BERNE CITY-WABASH TOWNSHIP	018	29,802,368	2.9563	881,047.41
GENEVA TOWN	019	10,316,384	3.0419	313,814.08
SOUTH WASHINGTON TOWNSHIP	020	21,673,244	1.4795	320,655.64
NORTH WASHINGTON TOWNSHIP	021	11,821,543	1.9746	233,428.19
DECATUR CITY-WASHINGTON TOWNSHIP	022	48,696,546	2.9582	1,440,541.22
MONROE TOWN-WASHINGTON TOWNSHIP	023	1,729,809	2.1106	36,509.35
FREE	FREE	0	0.0000	0.00
FREE	FREE	0	0.0000	0.00
FREE	FREE	0	0.0000	0.00
FREE	FREE	0	0.0000	0.00
FREE	FREE	0	0.0000	0.00
<b>TOTALS</b>		<b>402,128,761</b>	<b>N/A</b>	<b>8,779,595.40</b>

<b>UNIFORM HEA1001-2008 STATE HOMESTEAD CREDIT RATE CALCULATION WORKSHEET</b>				
		ADAMS COUNTY		
		FOR 2009 PAY 2010 TAXES		
<b>STEP FOUR - CALCULATION OF UNIFORM HEA1001-2008 STATE HOMESTEAD CREDIT RATE</b>				
LINE 1: 2009 PAY 2010 DLGF CERTIFIED HEA1001-2008 STATE HSC ALLOCATION				341,304.92
LINE 2: HEA1001-2008 STATE HSC FUND BALANCE AFTER DECEMBER 2009 SETTLEMENT				-12,967.71
LINE 1 PLUS LINE 2				328,337.21
TIMES 99.95%				X .9995
EQUALS HEA1001-2008 STATE HSC USED TO CALCULATE UNIFORM HEA1001-2008 STATE HSC RATE				328,173.00
DIVIDED BY: TOTAL NET HOMESTEAD TAXES (COLUMN C STEP THREE)				8,779,595.40
EQUALS: UNIFORM HEA1001-2008 STATE HSC RATE (ROUNDED TO FOUR DECIMAL PLACES)				3.7379



<b>UNIFORM CREDIT HOMESTEAD CREDIT RATE CALCULATION WORKSHEET</b>			
	<u>ADAMS</u>		
	COUNTY		
	<u>2009 PAY 2010</u>		
	TAXES PAYABLE		
<b>STEP ONE - CALCULATION OF GROSS HOMESTEAD TAXES</b>			
	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>
<u>TAXING DISTRICTS</u>	CURRENT YEAR NET REAL ESTATE & MOBILE HOME HOMESTEAD ASSESSED VALUATION	CURRENT YEAR TAXING DISTRICT RATE	GROSS HOMESTEAD TAXES (COLUMN A DIVIDED BY 100 TIMES COLUMN B)
NORTH BLUE CREEK TOWNSHIP	11,831,454	1.4445	170,905.35
SOUTH BLUE CREEK TOWNSHIP	39,732,193	1.7742	704,928.57
NORTH FRENCH TOWNSHIP	1,753,977	1.4454	25,351.98
SOUTH FRENCH TOWNSHIP	13,288,370	1.7751	235,881.86
HARTFORD TOWNSHIP	1,955,196	1.8098	35,385.14
JEFFERSON TOWNSHIP	9,474,945	1.7862	169,241.47
KIRKLAND TOWNSHIP	8,167,079	1.4925	121,893.65
NORTH MONROE TOWNSHIP	15,300,090	1.4201	217,276.58
SOUTH MONROE TOWNSHIP	22,911,854	1.7498	400,911.62
BERNE CITY-MONROE TOWNSHIP	6,144,838	2.9409	180,713.54
MONROE TOWN-MONROE TOWNSHIP	10,978,818	2.0612	226,295.40
PREBLE TOWNSHIP	9,523,571	1.9724	187,842.91
ROOT TOWNSHIP	19,295,712	1.9307	372,542.31
DECATUR CITY-ROOT TOWNSHIP	53,763,516	2.9173	1,568,443.05
ST. MARYS TOWNSHIP	18,713,282	1.4723	275,515.65
UNION TOWNSHIP	16,671,717	1.9831	330,616.82
WABASH TOWNSHIP	18,582,255	1.7751	329,853.61
BERNE CITY-WABASH TOWNSHIP	29,802,368	2.9563	881,047.41
GENEVA TOWN	10,316,384	3.0419	313,814.08
SOUTH WASHINGTON TOWNSHIP	21,673,244	1.4795	320,655.64
NORTH WASHINGTON TOWNSHIP	11,821,543	1.9746	233,428.19
DECATUR CITY-WASHINGTON TOWNSH	48,696,546	2.9582	1,440,541.22
MONROE TOWN-WASHINGTON TOWNSHI	1,729,809	2.1106	36,509.35
FREE	0	0.0000	0.00
FREE	0	0.0000	0.00
FREE	0	0.0000	0.00
FREE	0	0.0000	0.00
FREE	0	0.0000	0.00
TOTALS	402,128,761	N/A	8,779,595.40

STEP TWO - CALCULATION OF HOMESTEAD PROPERTY TAX REPLACEMENT CREDIT AMOUNT			
	COLUMN A	COLUMN B	COLUMN C
TAXING DISTRICTS	GROSS HOMESTEAD TAXES (COLUMN C STEP ONE)	CURRENT YEAR LOIT PROPERTY TAX REPLACEMENT CREDIT RATE, IF APPLICABLE, FROM LOIT PTRC RATE CALCULATION WORKSHEET	HOMESTEAD PROPERTY TAX REPLACEMENT CREDIT AMOUNT (COLUMN B PLUS COLUMN C DIVIDED BY 100 TIMES COLUMN A)
NORTH BLUE CREEK TOWNSHIP	170,905.35	0.0000	0.00
SOUTH BLUE CREEK TOWNSHIP	704,928.57	0.0000	0.00
NORTH FRENCH TOWNSHIP	25,351.98	0.0000	0.00
SOUTH FRENCH TOWNSHIP	235,881.86	0.0000	0.00
HARTFORD TOWNSHIP	35,385.14	0.0000	0.00
JEFFERSON TOWNSHIP	169,241.47	0.0000	0.00
KIRKLAND TOWNSHIP	121,893.65	0.0000	0.00
NORTH MONROE TOWNSHIP	217,276.58	0.0000	0.00
SOUTH MONROE TOWNSHIP	400,911.62	0.0000	0.00
BERNE CITY-MONROE TOWNSHIP	180,713.54	0.0000	0.00
MONROE TOWN-MONROE TOWNSHIP	226,295.40	0.0000	0.00
PREBLE TOWNSHIP	187,842.91	0.0000	0.00
ROOT TOWNSHIP	372,542.31	0.0000	0.00
DECATUR CITY-ROOT TOWNSHIP	1,568,443.05	0.0000	0.00
ST. MARYS TOWNSHIP	275,515.65	0.0000	0.00
UNION TOWNSHIP	330,616.82	0.0000	0.00
WABASH TOWNSHIP	329,853.61	0.0000	0.00
BERNE CITY-WABASH TOWNSHIP	881,047.41	0.0000	0.00
GENEVA TOWN	313,814.08	0.0000	0.00
SOUTH WASHINGTON TOWNSHIP	320,655.64	0.0000	0.00
NORTH WASHINGTON TOWNSHIP	233,428.19	0.0000	0.00
DECATUR CITY-WASHINGTON TOWNSH	1,440,541.22	0.0000	0.00
MONROE TOWN-WASHINGTON TOWNSHI	36,509.35	0.0000	0.00
FREE	0.00	0.0000	0.00
FREE	0.00	0.0000	0.00
FREE	0.00	0.0000	0.00
FREE	0.00	0.0000	0.00
FREE	0.00	0.0000	0.00
TOTALS	8,779,595.40		0.00

<b>UNIFORM CREDIT HOMESTEAD CREDIT RATE COMPUTATION WORKSHEET</b>			
		ADAMS	
		COUNTY	
		2009 PAY 2010	
		TAXES PAYABLE	
<b>STEP FOUR - CALCULATION OF UNADJUSTED UNIFORM CREDIT HOMESTEAD CREDIT RATE</b>			
LINE 1	CURRENT YEAR CERTIFIED CREDIT HSC DISTRIBUTION (FROM DLGF)		691,356.00
LINE 2	PREVIOUS YEAR CREDIT HSC FUND BALANCE AFTER DECEMBER SETTLEMENT +, OR (-)		13,676.07
			<hr/>
	TOTAL CREDIT MONEY AVAILABLE FOR CREDIT HSC (COMBINE LINES 1 AND 2)		705,032.07
	TIMES 98%		X .98
	EQUALS CREDIT MONEY AVAILABLE FOR CURRENT YEAR CREDIT HSC		690,931.43
			<hr/>
	DIVIDED BY		
	TOTAL NET HOMESTEAD TAXES (COLUMN C STEP THREE)		8,779,595.40
			<hr/>
	EQUALS		
	CURRENT YEAR UNADJUSTED UNIFORM CREDIT HOMESTEAD CREDIT RATE (ROUNDED TO FOUR DECIMAL PLACES)		7.869700

STEP FIVE - VERIFICATION TOTAL CREDIT RATES ON HOMESTEAD PROPERTIES DO NOT EXCEED 100%							
	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
TAXING DISTRICTS	2008 PAY 2009 HEA1001-2008 STATE HOMESTEAD CREDIT RATE FROM THE HEA1001-2008 STATE HSC RATE CALCULATION WORKSHEET	COIT HOMESTEAD CREDIT RATE, IF APPLICABLE, FROM DLGF	LOIT HSC RATE, IF APPLICABLE, FROM DLGF	CREDIT OR LOIT RESIDENTIAL PTRC, IF APPLICABLE, FROM CREDIT OR LOIT RESIDENTIAL PTRC CALCULATION WORKSHEET	UNADJUSTED CREDIT HOMESTEAD CREDIT RATE FROM STEP FOUR	TOTAL UNADJUSTED CREDIT RATES ON HOMESTEAD PROPERTIES	EXCEEDS 100% YES OR NO
NORTH BLUE CREEK TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
SOUTH BLUE CREEK TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
NORTH FRENCH TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
SOUTH FRENCH TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
HARTFORD TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
JEFFERSON TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
KIRKLAND TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
NORTH MONROE TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
SOUTH MONROE TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
BERNE CITY-MONROE TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
MONROE TOWN-MONROE TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
PREBLE TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
ROOT TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
DECATUR CITY-ROOT TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
ST. MARYS TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
UNION TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
WABASH TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
BERNE CITY-WABASH TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
GENEVA TOWN	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
SOUTH WASHINGTON TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
NORTH WASHINGTON TOWNSHIP	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
DECATUR CITY-WASHINGTON TOWNSH	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
MONROE TOWN-WASHINGTON TOWNSHI	3.7379	0.0000	0.0000	0.0000	7.8697	11.6076	NO
FREE	0.0000	0.0000	0.0000	0.0000	7.8697	7.8697	NO
FREE	0.0000	0.0000	0.0000	0.0000	7.8697	7.8697	NO
FREE	0.0000	0.0000	0.0000	0.0000	7.8697	7.8697	NO
FREE	0.0000	0.0000	0.0000	0.0000	7.8697	7.8697	NO
FREE	0.0000	0.0000	0.0000	0.0000	7.8697	7.8697	NO

## UNIFORM CREDIT HOMESTEAD CREDIT RATE COMPUTATION WORKSHEET

ADAMS			
COUNTY			
2009 PAY 2010			
TAXES PAYABLE			
<b>STEP SIX - CALCULATION OF ADJUSTED CREDIT HSC RATE AND TOTAL HOMESTEAD CREDIT RATE</b>			
The CREDIT HSC Rate calculated in Step Four may cause the total of the HSC Rates to exceed 100%, this step adjusts the CREDIT HSC Rate so that the total of the HSC Rates do not exceed 100%.			
	COLUMN A	COLUMN B	COLUMN C
<u>TAXING DISTRICTS</u>	TOTAL UNADJUSTED HSC RATE	ADJUSTED CREDIT HSC RATE	ADJUSTED TOTAL STATE & LOCAL HSC RATE
NORTH BLUE CREEK TOWNSHIP	11.6076	7.8697	11.6076
SOUTH BLUE CREEK TOWNSHIP	11.6076	7.8697	11.6076
NORTH FRENCH TOWNSHIP	11.6076	7.8697	11.6076
SOUTH FRENCH TOWNSHIP	11.6076	7.8697	11.6076
HARTFORD TOWNSHIP	11.6076	7.8697	11.6076
JEFFERSON TOWNSHIP	11.6076	7.8697	11.6076
KIRKLAND TOWNSHIP	11.6076	7.8697	11.6076
NORTH MONROE TOWNSHIP	11.6076	7.8697	11.6076
SOUTH MONROE TOWNSHIP	11.6076	7.8697	11.6076
BERNE CITY-MONROE TOWNSHIP	11.6076	7.8697	11.6076
MONROE TOWN-MONROE TOWNSHIP	11.6076	7.8697	11.6076
PREBLE TOWNSHIP	11.6076	7.8697	11.6076
ROOT TOWNSHIP	11.6076	7.8697	11.6076
DECATUR CITY-ROOT TOWNSHIP	11.6076	7.8697	11.6076
ST. MARYS TOWNSHIP	11.6076	7.8697	11.6076
UNION TOWNSHIP	11.6076	7.8697	11.6076
WABASH TOWNSHIP	11.6076	7.8697	11.6076
BERNE CITY-WABASH TOWNSHIP	11.6076	7.8697	11.6076
GENEVA TOWN	11.6076	7.8697	11.6076
SOUTH WASHINGTON TOWNSHIP	11.6076	7.8697	11.6076
NORTH WASHINGTON TOWNSHIP	11.6076	7.8697	11.6076
DECATUR CITY-WASHINGTON TOWNSH	11.6076	7.8697	11.6076
MONROE TOWN-WASHINGTON TOWNSHI	11.6076	7.8697	11.6076
FREE	7.8697	7.8697	7.8697
FREE	7.8697	7.8697	7.8697
FREE	7.8697	7.8697	7.8697
FREE	7.8697	7.8697	7.8697
FREE	7.8697	7.8697	7.8697

# HEA & Local LOIT Rate Calculation Worksheets Cont’.

- **Rate calculation worksheets are completed in the following order:**
  - **LOIT PTRC**
  - **HEA 1001 HSC**
  - **LOIT Residential PTRC**
  - **CEDIT HSC – If total HSC rate is over 100%, the CEDIT RATE is adjusted to ensure the total rate does not exceed 100%.**

# Abstract Section 1

- **Entry of Values, Deductions & Exemptions**
  
- **TIF Data**
  - **Enter in Taxing District Order**
  - **Include DLGF Taxing District Number in the description**
  - **Entering Tax Rates and Credit Rates**
  
- **Net HSC Values – Column 38**
  
- **Net Residential PTRC Values – Column 39**

Adams 2009 Pay 2010		SECTION 1A	SECTION 1A
		1	2
		VALUE OF LANDS AND LOTS	VALUE OF IMPROVEMENTS
TAXING DISTRICTS	DLGF TAXING DISTRICT CODES		
NORTH BLUE CREEK TOWNSHIP	001	19,099,400	36,096,100
SOUTH BLUE CREEK TOWNSHIP	002	3,685,100	7,054,800
NORTH FRENCH TOWNSHIP	003	18,228,200	38,179,400
SOUTH FRENCH TOWNSHIP	004	4,024,100	8,473,900
HARTFORD TOWNSHIP	005	21,070,400	31,950,100
JEFFERSON TOWNSHIP	006	20,093,400	31,224,300
KIRKLAND TOWNSHIP	007	23,490,500	46,661,100
NORTH MONROE TOWNSHIP	008	26,657,700	73,055,000
SOUTH MONROE TOWNSHIP	009	9,206,700	25,716,800
BERNE CITY-MONROE TOWNSHIP	010	13,105,800	69,057,400
MONROE TOWN-MONROE TOWNSHIP	011	5,481,000	27,344,900
PREBLE TOWNSHIP	012	24,491,900	55,898,000
ROOT TOWNSHIP	013	45,345,200	134,764,900
DECATUR CITY-ROOT TOWNSHIP	014	35,452,500	154,410,800
ST. MARYS TOWNSHIP	015	23,909,500	51,432,900
UNION TOWNSHIP	016	25,388,100	43,076,300
WABASH TOWNSHIP	017	28,848,500	67,879,700
BERNE CITY-WABASH TOWNSHIP	018	16,641,800	101,172,400
GENEVA TOWN	019	10,483,300	47,804,800
SOUTH WASHINGTON TOWNSHIP	020	25,162,350	57,332,300
NORTH WASHINGTON TOWNSHIP	021	10,925,990	31,293,200
DECATUR CITY-WASHINGTON TOWNSHIP	022	53,682,300	264,853,670
MONROE TOWN-WASHINGTON TOWNSHIP	023	1,682,600	8,536,400

Adams 2009 Pay 2010	SECTION 1A	SECTION 1A	SECTION 1A
	19	20	21
	PERSONAL PROPERTY OTHER THAN BUSINESS PERSONAL PROPERTY	VETERANS' DEDUCTIONS	TAX EXEMPT PROPERTY
TAXING DISTRICTS			
NORTH BLUE CREEK TOWNSHIP	0	0	0
SOUTH BLUE CREEK TOWNSHIP	0	0	0
NORTH FRENCH TOWNSHIP	0	0	0
SOUTH FRENCH TOWNSHIP	0	0	0
HARTFORD TOWNSHIP	0	0	0
JEFFERSON TOWNSHIP	0	0	0
KIRKLAND TOWNSHIP	0	0	0
NORTH MONROE TOWNSHIP	0	0	0
SOUTH MONROE TOWNSHIP	0	0	0
BERNE CITY-MONROE TOWNSHIP	0	0	0
MONROE TOWN-MONROE TOWNSHIP	0	0	0
PREBLE TOWNSHIP	0	0	0
ROOT TOWNSHIP	0	0	0
DECATUR CITY-ROOT TOWNSHIP	0	0	0
ST. MARYS TOWNSHIP	0	0	0
UNION TOWNSHIP	0	0	0
WABASH TOWNSHIP	0	0	0
BERNE CITY-WABASH TOWNSHIP	0	0	0
GENEVA TOWN	0	0	0
SOUTH WASHINGTON TOWNSHIP	0	0	0
NORTH WASHINGTON TOWNSHIP	0	0	0
DECATUR CITY-WASHINGTON TOWNSHIP	0	0	0
MONROE TOWN-WASHINGTON TOWNSHIP	0	0	0

Adams 2009 Pay 2010	SECTION 1A	
	1	2
	VALUE OF LANDS AND LOTS	VALUE OF IMPROVEMENTS
SUBTOTAL	\$466,156,340	\$1,413,269,170
TIF DISTRICTS		
Berne Monroe	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0
FREE	0	0

Adams 2009 Pay 2010	SECTION 4- TIF	SECTION 4
	25	26
	TIF	TOTAL CITY & TOWN, SPECIAL DISTRICT & TIF
SUBTOTAL		
TIF DISTRICTS		
Berne Monroe	2.9409	2.9409
FREE	0.0000	0.0000
FREE	0.0000	0.0000
FREE	0.0000	0.0000
FREE	0.0000	0.0000

Adams 2009 Pay 2010	SECTION 5	SECTION 5	SECTION 5	SECTION 5
	10	11	12	13
	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS HEA 1001-2008 STATE HOMESTEAD CREDIT	LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
SUBTOTAL				
TIF DISTRICTS				
Berne Monroe	0.000000	3.737900	0.000000	7.869700
FREE	0.000000	0.000000	0.000000	0.000000
FREE	0.000000	0.000000	0.000000	0.000000
FREE	0.000000	0.000000	0.000000	0.000000
FREE	0.000000	0.000000	0.000000	0.000000

Adams 2009 Pay 2010	SECTION 1B	SECTION 1B
	38	39
	NET HOMESTEAD VALUE FOR HEA 1001, COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
<b>TAXING DISTRICTS</b>		
NORTH BLUE CREEK TOWNSHIP	11,801,054	15,085,554
SOUTH BLUE CREEK TOWNSHIP	1,753,977	2,692,277
NORTH FRENCH TOWNSHIP	13,284,170	16,425,370
SOUTH FRENCH TOWNSHIP	1,955,196	3,026,196
HARTFORD TOWNSHIP	9,459,795	13,497,995
JEFFERSON TOWNSHIP	8,165,529	11,617,667
KIRKLAND TOWNSHIP	15,275,090	19,858,890
NORTH MONROE TOWNSHIP	22,911,854	31,083,654
SOUTH MONROE TOWNSHIP	6,138,488	8,297,858
BERNE CITY-MONROE TOWNSHIP	10,927,218	17,550,026
MONROE TOWN-MONROE TOWNSHIP	9,523,571	11,264,571
PREBLE TOWNSHIP	19,273,562	23,236,462
ROOT TOWNSHIP	53,682,516	63,446,678
DECATUR CITY-ROOT TOWNSHIP	39,732,193	58,865,373
ST. MARYS TOWNSHIP	18,672,732	23,438,732
UNION TOWNSHIP	16,658,217	20,033,417
WABASH TOWNSHIP	18,579,955	28,524,355
BERNE CITY-WABASH TOWNSHIP	29,802,368	40,368,068
GENEVA TOWN	10,313,684	17,265,419
SOUTH WASHINGTON TOWNSHIP	21,663,094	27,715,494
NORTH WASHINGTON TOWNSHIP	11,809,893	13,974,843
DECATUR CITY-WASHINGTON TOWNSHIP	48,649,646	82,038,560
MONROE TOWN-WASHINGTON TOWNSHIP	1,729,809	2,222,109

## Abstract Section 5

- **Grand Total Current Taxes (includes Statement Processing Fees & Late Assessment Penalties)**
- **Tax Credits**
  - **Entering Rates for HEA 1001 HSC & Local LOIT Rates (enter as percent)**
- **Circuit Breaker**
- **Delinquent Taxes (includes mobile homes)**

Adams 2009 Pay 2010	INPUT AREA
	SEC 5 COL 6
	GRAND TOTAL CURRENT TAXES
TAXING DISTRICTS	
NORTH BLUE CREEK TOWNSHIP	575,913.87
SOUTH BLUE CREEK TOWNSHIP	140,319.54
NORTH FRENCH TOWNSHIP	619,809.88
SOUTH FRENCH TOWNSHIP	155,130.02
HARTFORD TOWNSHIP	748,062.88
JEFFERSON TOWNSHIP	722,079.82
KIRKLAND TOWNSHIP	754,238.55
NORTH MONROE TOWNSHIP	1,012,279.61
SOUTH MONROE TOWNSHIP	508,566.55
BERNE CITY-MONROE TOWNSHIP	1,757,239.03
MONROE TOWN-MONROE TOWNSHIP	345,748.53
PREBLE TOWNSHIP	1,027,783.58
ROOT TOWNSHIP	2,234,362.02
DECATUR CITY-ROOT TOWNSHIP	4,239,852.13
ST. MARYS TOWNSHIP	704,641.30
UNION TOWNSHIP	896,108.50
WABASH TOWNSHIP	1,238,927.92
BERNE CITY-WABASH TOWNSHIP	1,598,825.81
GENEVA TOWN	1,216,153.57
SOUTH WASHINGTON TOWNSHIP	817,005.86
NORTH WASHINGTON TOWNSHIP	510,692.72
DECATUR CITY-WASHINGTON TOWNSHIP	6,856,188.43
MONROE TOWN-WASHINGTON TOWNSHIP	194,482.33
SUBTOTAL	<b>\$28,874,412.45</b>
TIF DISTRICTS	
Berne Monroe	168,674.43
FREE	0.00
FREE	0.00

Adams 2009 Pay 2010	SECTION 5	SECTION 5	SECTION 5	SECTION 5
	10	11	12	13
	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS HEA 1001-2008 STATE HOMESTEAD CREDIT	LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
TAXING DISTRICTS				
<b>TAX RATES CERTIFIED BY DLGF</b>	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS HEA 1001-2008 STATE HOMESTEAD CREDIT	LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
TAXING DISTRICTS				
NORTH BLUE CREEK TOWNSHIP	0.000000	3.737900	0.000000	7.869700
SOUTH BLUE CREEK TOWNSHIP	0.000000	3.737900	0.000000	7.869700
NORTH FRENCH TOWNSHIP	0.000000	3.737900	0.000000	7.869700
SOUTH FRENCH TOWNSHIP	0.000000	3.737900	0.000000	7.869700
HARTFORD TOWNSHIP	0.000000	3.737900	0.000000	7.869700
JEFFERSON TOWNSHIP	0.000000	3.737900	0.000000	7.869700
KIRKLAND TOWNSHIP	0.000000	3.737900	0.000000	7.869700
NORTH MONROE TOWNSHIP	0.000000	3.737900	0.000000	7.869700
SOUTH MONROE TOWNSHIP	0.000000	3.737900	0.000000	7.869700
BERNE CITY-MONROE TOWNSHIP	0.000000	3.737900	0.000000	7.869700
MONROE TOWN-MONROE TOWNSHIP	0.000000	3.737900	0.000000	7.869700
PREBLE TOWNSHIP	0.000000	3.737900	0.000000	7.869700
ROOT TOWNSHIP	0.000000	3.737900	0.000000	7.869700
DECATUR CITY-ROOT TOWNSHIP	0.000000	3.737900	0.000000	7.869700
ST. MARYS TOWNSHIP	0.000000	3.737900	0.000000	7.869700
UNION TOWNSHIP	0.000000	3.737900	0.000000	7.869700
WABASH TOWNSHIP	0.000000	3.737900	0.000000	7.869700
BERNE CITY-WABASH TOWNSHIP	0.000000	3.737900	0.000000	7.869700
GENEVA TOWN	0.000000	3.737900	0.000000	7.869700
SOUTH WASHINGTON TOWNSHIP	0.000000	3.737900	0.000000	7.869700
NORTH WASHINGTON TOWNSHIP	0.000000	3.737900	0.000000	7.869700
DECATUR CITY-WASHINGTON TOWNSHIP	0.000000	3.737900	0.000000	7.869700
MONROE TOWN-WASHINGTON TOWNSHIP	0.000000	3.737900	0.000000	7.869700

Adams 2009 Pay 2010	SECTION 5			
	2	3	4	5
	HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
TAXING DISTRICTS				
NORTH BLUE CREEK TOWNSHIP	0.00	0.00	0.00	258.54
SOUTH BLUE CREEK TOWNSHIP	0.00	0.00	0.00	43.66
NORTH FRENCH TOWNSHIP	0.00	0.00	0.00	32.80
SOUTH FRENCH TOWNSHIP	0.00	0.00	0.00	57.36
HARTFORD TOWNSHIP	0.00	0.00	0.00	383.08
JEFFERSON TOWNSHIP	0.00	0.00	0.00	306.20
KIRKLAND TOWNSHIP	0.00	0.00	0.00	147.98
NORTH MONROE TOWNSHIP	0.00	0.00	0.00	254.32
SOUTH MONROE TOWNSHIP	0.00	0.00	0.00	130.40
BERNE CITY-MONROE TOWNSHIP	6,664.66	61,901.08	0.00	3,001.44
MONROE TOWN-MONROE TOWNSHIP	0.00	997.78	0.00	1,011.88
PREBLE TOWNSHIP	0.00	0.00	0.00	396.92
ROOT TOWNSHIP	828.52	0.00	0.00	1,157.38
DECATUR CITY-ROOT TOWNSHIP	103,191.24	177,135.12	0.00	2,983.08
ST. MARYS TOWNSHIP	0.00	0.00	0.00	662.82
UNION TOWNSHIP	0.00	0.00	0.00	341.26
WABASH TOWNSHIP	0.00	0.00	0.00	586.24
BERNE CITY-WABASH TOWNSHIP	114,667.38	113,524.90	0.00	2,369.76
GENEVA TOWN	28,201.36	74,183.98	4,376.22	2,422.04
SOUTH WASHINGTON TOWNSHIP	0.00	0.00	0.00	693.38
NORTH WASHINGTON TOWNSHIP	0.00	0.00	0.00	1,629.44
DECATUR CITY-WASHINGTON TOWNSHIP	80,962.14	318,486.34	0.00	5,487.22
MONROE TOWN-WASHINGTON TOWNSHIP	0.00	554.56	0.00	112.88
FREE	0.00	0.00	0.00	0.00

ADAMS COUNTY 2010 ABSTRACT DEL TAX & PEN					
		2009 December Settlement			
24	2ND INSTALL	684,712.07			
25	1ST INSTALL	380,899.98			
26	Add'l Pen on Prior Yr Sec Inst Del.	1,766.76			
27	PEN 1ST INSTALL	38,052.00			
28	PEN FORMER YRS	51,791.50			
29	FORMER YRS TAX	484,137.66			
30	PEN & INT UNPAID	205,134.75			
	Abstract Amounts	Amt Expected	Difference		
18	1,549,749.71	1,549,749.71	-		The grand total must agree with the total of 2nd installment, 1st installment and former years tax - 24+25+29
19	296,745.01	296,745.01	-		The grand total of this column must agree with the total of Add' Penalty on prior year 2nd installment del, penalty 1st installment, penalty form years and pen & interest unpaid - 26+27+28+30
20	53,446.21	68,471.21		34,235.60	This should agree with the total of the penalty on the 2nd installment delinquent column of the previous years tax duplicate. The maximum amount this should be is 10% of line 24. The minimum amount this should be is 5% of line 24
21	48,413.86	48,413.77	0.09		The grand total of this column should agree (within a rounding difference) 10% of former years tax - 29 X 10%

# Abstract Review Area

- **Grand Total Current Taxes**
  - **If difference is more than rounding, check the following:**
    - **Verify Data Entry in Section 1**
    - **Verify Entry of Grand Total Current Taxes**
    - **Verify TIF Grand Total Current Taxes were calculated and entered correctly**

Adams 2009 Pay 2010	INPUT AREA	REVIEW AREA	REVIEW AREA
	SEC 5 COL 6	SEC 5 COL 6	
	GRAND TOTAL CURRENT TAXES	CALCULATED CURRENT PROPERTY TAXES CHARGED	ROUNDING DIFFERENCE PROOF ( COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT)
TAXING DISTRICTS			
NORTH BLUE CREEK TOWNSHIP	575,913.87	575,510.35	0.17
SOUTH BLUE CREEK TOWNSHIP	140,319.54	140,261.10	0.02
NORTH FRENCH TOWNSHIP	619,809.88	619,444.96	0.12
SOUTH FRENCH TOWNSHIP	155,130.02	155,077.10	0.06
HARTFORD TOWNSHIP	748,062.88	747,897.04	(0.08)
JEFFERSON TOWNSHIP	722,079.82	720,157.67	0.37
KIRKLAND TOWNSHIP	754,238.55	753,618.92	1.24
NORTH MONROE TOWNSHIP	1,012,279.61	1,011,796.74	(0.20)
SOUTH MONROE TOWNSHIP	508,566.55	508,379.68	0.22
BERNE CITY-MONROE TOWNSHIP	1,757,239.03	1,755,712.48	(0.09)
MONROE TOWN-MONROE TOWNSHIP	345,748.53	345,650.48	(0.16)
PREBLE TOWNSHIP	1,027,783.58	1,027,511.96	0.12
ROOT TOWNSHIP	2,234,362.02	2,233,788.78	1.34
DECATUR CITY-ROOT TOWNSHIP	4,239,852.13	4,237,849.19	1.35
ST. MARYS TOWNSHIP	704,641.30	704,471.82	0.54
UNION TOWNSHIP	896,108.50	895,513.66	(0.08)
WABASH TOWNSHIP	1,238,927.92	1,237,726.55	0.25
BERNE CITY-WABASH TOWNSHIP	1,598,825.81	1,597,860.58	(1.30)
GENEVA TOWN	1,216,153.57	1,215,801.59	(0.33)
SOUTH WASHINGTON TOWNSHIP	817,005.86	816,454.59	1.09
NORTH WASHINGTON TOWNSHIP	510,692.72	510,613.85	0.47
DECATUR CITY-WASHINGTON TOWNSHIP	6,856,188.43	6,849,372.97	2.83
MONROE TOWN-WASHINGTON TOWNSHIP	194,482.33	194,415.58	0.06

# Abstract Review Area Cont'.

- **Credits**
  - **If difference is more than rounding check the following:**
    - **Rates entered correctly**
    - **Rates entered in percent format and not in decimal format**
      - **Percent format: 12.1432**
      - **Decimal format: .121432**
    - **Values entered in section 1, columns 38 & 39 (do not include mobile homes)**
- **Rounding to General Fund**

## Abstract Sections 2-4

- **Amounts apportioned to funds are post circuit breaker. In other words Circuit Breaker is already removed from fund amounts.**
- **Relating Section 2-4 amounts to Budget Order Certified Levy**

Adams 2009 Pay 2010	SECT 2- COUNTY	SECT 2- COUNTY	SECT 2- COUNTY	SECT 2- COUNTY
	1	2	3	4
	GENERAL	2006 REASSESS	CUM COURT HOUSE	CUM BRIDGE
TAXING DISTRICTS	10101	10123	10590	10790
NORTH BLUE CREEK TOWNSHIP	177,179.88	3,785.90	1,514.36	19,447.55
SOUTH BLUE CREEK TOWNSHIP	35,151.99	751.11	300.44	3,858.34
NORTH FRENCH TOWNSHIP	190,641.26	4,073.53	1,629.41	20,925.09
SOUTH FRENCH TOWNSHIP	38,840.21	829.92	331.97	4,263.17
HARTFORD TOWNSHIP	183,676.89	3,924.72	1,569.89	20,160.67
JEFFERSON TOWNSHIP	179,655.42	3,838.79	1,535.52	19,719.27
KIRKLAND TOWNSHIP	224,635.62	4,799.91	1,919.96	24,656.36
NORTH MONROE TOWNSHIP	316,841.39	6,770.11	2,708.05	34,777.01
SOUTH MONROE TOWNSHIP	129,186.62	2,760.40	1,104.16	14,179.73
BERNE CITY-MONROE TOWNSHIP	254,836.85	5,445.23	2,178.09	27,971.30
MONROE TOWN-MONROE TOWNSHIP	74,144.36	1,584.28	633.71	8,138.20
PREBLE TOWNSHIP	231,583.90	4,948.37	1,979.35	25,419.02
ROOT TOWNSHIP	514,069.70	10,984.40	4,393.76	56,425.11
DECATUR CITY-ROOT TOWNSHIP	602,981.82	12,884.23	5,153.69	66,184.24
ST. MARYS TOWNSHIP	212,584.98	4,542.41	1,816.97	23,333.66
UNION TOWNSHIP	200,826.04	4,291.15	1,716.46	22,042.98
WABASH TOWNSHIP	310,160.94	6,627.37	2,650.95	34,043.76
BERNE CITY-WABASH TOWNSHIP	205,774.16	4,396.88	1,758.75	22,586.09
GENEVA TOWN	161,793.24	3,457.12	1,382.85	17,758.68
SOUTH WASHINGTON TOWNSHIP	245,307.55	5,241.61	2,096.65	26,925.35
NORTH WASHINGTON TOWNSHIP	114,620.45	2,449.15	979.66	12,580.92
DECATUR CITY-WASHINGTON TOWNSHIP	969,585.21	20,717.63	8,287.05	106,423.21
MONROE TOWN-WASHINGTON TOWNSHIP	40,827.30	872.38	348.95	4,481.27

# Approval Process

- **Verify DLGF certified rates are used**
- **Check HEA & Local LOIT Rate data entry**
- **Compare Net HSC values between rate calculation worksheet and abstract**
- **Compare HSC & Local LOIT dollars between rate calculation worksheet and abstract**
- **Verify Delinquent Tax Penalty & Interest with previous years December Settlement**
- **Test for possible Circuit Breakers**

# Miscellaneous

- **Checklist**
  - **Abstract Completion Checklist**
  - **State Auditor Checklist**
- **Printing**
  - **Hard copy will not be printed until data is compliant with DLGF**
  - **A print file can be sent to the county for printing on paper**
- **State Auditor Tracking Sheet**
- **Microsoft Office Compatibility Pack for Word, Excel and PowerPoint File Formats**
- **Questions**



2010 Pay 2011 Abstract									
Approval Check List					COUNTY				
Abstract Received from County					HEA Amount Abstract				
					HEA Amount Worksheet				
Grand Total Line free of ERROR's									
Personal Property Columns - Zero Values					CEDIT Amount Abstract				
					CEDIT Amount Worksheet				
Section 1, TIF Grand Totals equal zero					LOIT HSC Amount Abstract				
					LOIT HSC Amount Worksheet				
Verified Tax Rates are DLGF Certified									
Verified TIF Tax Rates					RES PTRC Amount Abstract				
					RES PTRC Amount Worksheet				
Verified TIR Tax Rates					Verified Del. Tax Pen & Int w/Dec 2008 Set				
Verified LOIT PTRC Rates					Review Differences-Must be more than zero				
Verified HEA 1001 HSC Rates					Govt Parcels not included				
Verified CEDIT HSC Rates					Test for Possible CB Credits Worksheet & Compare to Abstract				
					CB Credit Amount Column				
Verified LOIT HSC Rates									
Verified LOIT Res PTRC Rates					Tracking Sheet Updated				
Verified Phase In Rates (Abated)					Email Abstract to Budget				
Net All Property AV Compared to LOIT PTRC Worksheet.			LOIT PTRC WRK - ABS -				Net Res Val Cedit/Loit ptrc compare to Wrksht Clay, Clinton, Grant, Huntington, Jay, Miami		LOIT RES WRK - ABS -
Net Homestead AV Compared to CEDIT Worksheet & HEA 1001 HSC Worksheet			HEA - CEDIT - ABS -						

# Microsoft Office Compatibility Pack for Word, Excel, and PowerPoint File Formats

<http://www.microsoft.com/downloads/details.aspx?FamilyId=941B3470-3AE9-4AEE-8F43-C6BB74CD1466&displaylang=en>

## Overview

Users of the Microsoft Office XP and 2003 programs Word, Excel, or PowerPoint—please install all High-Priority updates from [Microsoft Update](#) before downloading the Compatibility Pack.

By installing the Compatibility Pack in addition to Microsoft Office 2000, Office XP, or Office 2003, you will be able to open, edit, and save files using the [file formats in newer versions of Word, Excel, and PowerPoint](#). The Compatibility Pack can also be used in conjunction with the Microsoft Office Word Viewer 2003, Excel Viewer 2003, and PowerPoint Viewer 2003 to view files saved in these new formats. For more information about the Compatibility Pack, see [929074](#).

Note: If you use Microsoft Word 2000 or Microsoft Word 2002 to read or write documents containing complex scripts, please see [325451](#) for information to enable newer versions of Word documents to be displayed correctly in your version of Word.

Administrators: The [administrative template for the Word, Excel, and PowerPoint converters](#) contained within the Compatibility Pack is available for download.

Update: The Microsoft Office Compatibility Pack has been updated to include SP2. Additionally, with the updated Compatibility Pack, if .DOCX or .DOCM files contain custom XML tags, those tags are removed when the file is opened in Word 2003. For more information, please see [KB978851](#).