



SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION NEW FARM EQUIPMENT IN ECONOMIC REVITALIZATION AREA

State Form 57204 (R3/1-26)

Prescribed by the Department of Local Government Finance

FORM 102 – ERA

PRIVACY NOTICE

This form contains confidential information pursuant to IC 6-1.1-35-9.

JANUARY 1, 2026

For Assessor's Use Only

INSTRUCTIONS:

1. In order to receive a deduction, this schedule must be submitted with a timely filed Form 102.
2. A separate schedule must be completed and attached to Form 102 for each approved Form SB-1/PP for the abatement.
3. Attach a copy of the applicable Form CF-1 to this schedule. First-time filings must also include the SB-1 and the resolution from the designating body.
4. For any acquisitions included herein since the last assessment date, attach a list of the newly included equipment on Page 2 of this form. (Form 102 – EL)

SECTION 1			
Name of Taxpayer		Name of Contact Person	
Full Address (number and street, city, state, and ZIP code)		Email Address of Contact Person	Telephone ()
County	Township	Taxing District	Fax Number ()
SECTION 2 ECONOMIC REVITALIZATION AREA INFORMATION			
Name of Body Designating the Economic Revitalization Area		Resolution Number	Length of Abatement (years)
Does resolution limit dollar amount of deduction? <input type="checkbox"/> No <input type="checkbox"/> Yes – Based on Equipment. <input type="checkbox"/> Yes – Based on Cost <input type="checkbox"/> Yes – Based on Assessed Value			
Date Designation Approved (month, day, year)		Date Designation will Terminate (if any)	

SECTION 3		ABATED EQUIPMENT POOLING SCHEDULE			Schedule A 1				
The total cost of depreciable assets is to be reported on Form 102. This schedule includes only the values attributable to the new farm equipment under abatement per the resolution and IC 6-1.1-12.1.									
The Minimum Value Ratio applies if Line 51 is greater than Line 50 on Page 3 of Form 102 [IC 6-1.1-12.1-4.5(g)]		Box 1 – Enter Amount on Form 102, Line 51	Box 2 – Enter Amount on Form 102, Line 50	Box 3 – Divide Box 1 by Box 2 (rounded to .00001)					
POOL NUMBER 1 (1 TO 4 YEAR LIFE)									
		102 Schedule A-1, Column C Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year*	Percent	Deduction Claimed
8*	1-2-25 To 1-1-26	\$	65%	\$		1		%	\$
9	1-2-24 To 1-1-25	\$	50%	\$		2		%	\$
10	1-2-23 To 1-1-24	\$	35%	\$		3		%	\$
11A	1-2-22 To 1-1-23	\$	20%	\$		4		%	\$
11B	1-2-21 To 1-1-22	\$	20%	\$		5		%	\$
12	TOTAL POOL NUMBER 1	\$	--	\$	--	--	--	--	\$
POOL NUMBER 2 (5 TO 8 YEAR LIFE)									
		102 Schedule A-1, Column C Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year*	Percent	Deduction Claimed
13*	1-2-25 To 1-1-26	\$	40%	\$		1		%	\$
14	1-2-24 To 1-1-25	\$	56%	\$		2		%	\$
15	1-2-23 To 1-1-24	\$	42%	\$		3		%	\$
16	1-2-22 To 1-1-23	\$	32%	\$		4		%	\$
17	1-2-21 To 1-1-22	\$	24%	\$		5		%	\$
20	TOTAL POOL NUMBER 2	\$	--	\$	--	--	--	--	\$
POOL NUMBER 3 (9 TO 12 YEAR LIFE)									
		102 Schedule A-1, Column C Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year*	Percent	Deduction Claimed
21*	1-2-25 To 1-1-26	\$	40%	\$		1		%	\$
22	1-2-24 To 1-1-25	\$	60%	\$		2		%	\$
23	1-2-23 To 1-1-24	\$	55%	\$		3		%	\$
24	1-2-22 To 1-1-23	\$	45%	\$		4		%	\$
25	1-2-21 To 1-1-22	\$	37%	\$		5		%	\$
32	TOTAL POOL NUMBER 3	\$	--	\$	--	--	--	--	\$

POOL NUMBER 4 (13 YEAR AND LONGER LIVES)									
		102 Schedule A-1, Column C Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year*	Percent	Deduction Claimed
33*	1-2-25 To 1-1-26	\$	40%	\$		1		%	\$
34	1-2-24 To 1-1-25	\$	60%	\$		2		%	\$
35	1-2-23 To 1-1-24	\$	63%	\$		3		%	\$
36	1-2-22 To 1-1-23	\$	54%	\$		4		%	\$
37	1-2-21 To 1-1-22	\$	46%	\$		5		%	\$
46	TOTAL POOL NUMBER 4	\$	--	\$	--	--	--	--	\$

47-A1	TOTAL ALL POOLS	TOTAL OF POOLS 1, 2, 3, and 4 (Total Lines 12, 20, 32, and 46 from Schedule A-1)	\$
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SECTION 4		ABATED EQUIPMENT POOLING SCHEDULE				Schedule A 2			
		Form 102, Schedule A-2, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio (not applicable)	Year	Year*	Percent	Deduction Claimed
POOL NUMBER 1: (1 TO 4 YEAR LIFE)									
8-A2	1-2-25 To 1-1-26	\$	65%	\$	N/A	1		%	\$
12-A2	TOTAL POOL NUMBER 1	\$	--	\$	--	--	--	--	\$
POOL NUMBER 2: (5 TO 8 YEAR LIFE)									
13-A2	1-2-25 To 1-1-26	\$	40%	\$	N/A	1		%	\$
20-A2	TOTAL POOL NUMBER 2	\$	--	\$	--	--	--	--	\$
POOL NUMBER 3: (9 TO 12 YEAR LIFE)									
21-A2	1-2-25 To 1-1-26	\$	40%	\$	N/A	1		%	\$
32-A2	TOTAL POOL NUMBER 3	\$	--	\$	--	--	--	--	\$
POOL NUMBER 4: (13 YEAR AND LONGER LIFE)									
33-A2	1-2-25 To 1-1-26	\$	40%	\$	N/A	1		%	\$
46-A2	TOTAL POOL NUMBER 4	\$	--	\$	--	--	--	--	\$

47-A2	TOTAL ALL POOLS	TOTAL OF POOLS 1, 2, 3, and 4 (Total Lines 12-A2, 20-A2, 32-A2, and 46-A2 from Schedule A-2)	\$
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SECTION 5		TOTAL DEDUCTION	
47	TOTAL ALL POOLS FROM SCHEDULE A-1 (Line 47-A1 of this Page)		\$
48	TOTAL ALL POOLS FROM SCHEDULE A-2 (Line 47-A2 of this Page)		\$
49	TOTAL ALL POOLS (Line 47 + Line 28)		\$
50	LIMIT ON AMOUNT OF ABATEMENT STATED IN RESOLUTION	Cost \$	Assessed Value \$
51	AMOUNT OF DEDUCTION CLAIMED – Lesser of Resolution Limit on Abatement or Total All Pools (Carry deduction forward to the Summary Section on Page 1 of Form 102)		\$

Obsolescence claimed on Form 106? Yes No

NOTE: If obsolescence is claimed on depreciable assets, the applicable adjustment must be taken on the Abatement Deduction being claimed. Show calculations on Form 106.

Line numbers on this form match the line numbers on Form 102. A line was added to Pool 1 and lines were deleted from Pools 2, 3, & 4 to reflect the five (5) year abatement limitation. (IC 6-1.1-12.1-17)

*Lines 8, 13, 21, and 33 of Schedule A-1 are used to report personal property that is placed in service after January 1, 2025, and is located in a tax increment allocation area for which the base assessed value was determined before that date. Schedule A-2 is used to report personal property that is not subject to the 30% minimum valuation limitation under IC 6-1.1-3-29. This includes personal property placed in service after January 1, 2025 that is not located in a tax incremental allocation area for which the base assessed value was determined before that date.

Year* - This column may be used when the abatement year does not correlate with the acquisition year within the pool. An example might be when used equipment is moved into Indiana from out of state and it was granted an abatement.