



**BUSINESS TANGIBLE PERSONAL PROPERTY
DEPRECIABLE ASSETS IN POOL 5**

State Form 52497 (R20 / 12-25)

Prescribed by the Department of Local Government Finance

FORM 103 – P5

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. This form may be used by those entities eligible to make an election under IC 6-1.1-3-23 or IC 6-1.1-3-23.5.
2. This schedule supplements the pooling schedules on Page 3 of the Form 103 – Long.
3. This schedule must be submitted with the Form 103 – Long.

SECTION 1		TAXPAYER INFORMATION	
Name of Taxpayer		Federal Identification Number	
Full Address (number and street, city, state, and ZIP code)			
Name of Contact Person	Title	Telephone Number ()	Email Address
County	Township	DLGF Taxing District	DLGF Taxing District Number

SECTION 2		TANGIBLE PERSONAL PROPERTY OTHER THAN INVENTORY				
The total cost of special tools, dies, jigs, fixtures, etc., as well as permanently retired equipment, commercial aircraft, and commercial bus line fleet not subject to excise tax is to be deducted in full in Column B below. All Column B adjustments must be supported on Form(s) 103 – T and 106, respectively, and recorded on the appropriate lines on the Form 103 – Long.						
SCHEDULE A		POOL NUMBER 5				
		Total Cost or Base Year Value	Adjustments (see note above)	Adjusted Cost	TTV %	True Tax Value
01	1-2-25 To 1-1-26	\$		\$	40%	\$
02	1-2-24 To 1-1-25	\$		\$	56%	\$
03	1-2-23 To 1-1-24	\$		\$	42%	\$
04	1-2-22 To 1-1-23	\$		\$	32%	\$
05	1-2-21 To 1-1-22	\$		\$	24%	\$
06	1-2-20 To 1-1-21	\$		\$	18%	\$
07	1-2-19 To 1-1-20	\$		\$	15%	\$
08	Prior To 1-2-19	\$		\$	10%	\$
09	TOTAL POOL NUMBER 5*	\$		\$		\$

* Include line 9 totals in entries on the Total All Pools on the Form 103 – Long (Page 2, Line 52).

IC 6-1.1-3-23

(b) For purposes of this section:

...

(3) "integrated steel mill" means a person, including a subsidiary of a corporation, that produces steel by processing iron ore and other raw materials in a blast furnace in Indiana;

(4) "oil refinery/petrochemical company" means a person that produces a variety of petroleum products by processing an annual average of at least one hundred thousand (100,000) barrels of crude oil per day;

...

(7) "special integrated steel mill or oil refinery/petrochemical equipment" mean depreciable personal property, other than special tools and permanently retired depreciable personal property: (A) that: (i) is owned, leased, or used by an integrated steel mill or an entity that is at least fifty percent (50%) owned by an affiliate of an integrated steel mill; and (ii) falls within Asset Class 33.4 as set forth in IRS Rev. Proc. 87-56, 1987-2, C.B. 647; or (B) that: (i) is owned, leased, or used as an integrated part of an oil refiner/petrochemical company or its affiliate; and (ii) falls within Asset Class 13.3 or 28.0 as set forth in IRS Rev. Proc. 87-56, 1987-2, C.B. 647;

...

IC 6-1.1-3-23.5

(a) For purposes of this section:

...

(3) "mini-mill" means a person, including a subsidiary of a corporation, that produces steel using an electric arc furnace in Indiana;

...

(6) "mini-mill equipment" means depreciable personal property, other than special tools and permanently retired depreciable personal property, that is owned, leased, or used by a mini-mill or an entity that is at least fifty percent (50%) owned by an affiliate of a mini-mill in the production of steel;

...