



**SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION UTILITY DISTRIBUTABLE PROPERTY IN ECONOMIC REVITALIZATION AREA**

State Form 52447 (R21 / 4-26)  
 Prescribed by the Department of Local Government Finance

PRIVACY NOTICE
Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

<b>2026 PAY 2027</b>
<b>FORM UD - ERA</b>

**INSTRUCTIONS:**

- In order to receive a deduction, this schedule must be submitted to the county assessor with copies of Form UD – 45 (Pages 1, 2, 3, 4, 5, and 14).
- A separate schedule must be completed for EACH APPROVED abatement and for each taxing district (Form SB-1/UD).
- Attach a copy of the applicable Form CF-1/UD to this schedule and a copy of the resolution from the designating body with a copy of the abatement schedule approved.
- For any acquisitions since the last assessment date, attach a list of the new equipment that is included on this form.
- File this form by May 15.

SECTION 1 TAXPAYER INFORMATION			
Name of Taxpayer		Name of Contact Person	
Address of Taxpayer (number and street, city, state and ZIP code)		Email Address of Contact Person	Telephone Number (    )
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)
Date Designation Approved (month, day, year)	Designation Termination Date (month, day, year)	Does Resolution Limit Dollar Amount of Deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No

SECTION 3 EQUIPMENT SCHEDULE
The true tax value of depreciable assets is to be reported as it is reported on Form UD – 45. This schedule includes only new manufacturing, research and development, logistical distribution, and/or information technology equipment deductible per the resolution and IC 6-1.1-12.1. List each item of equipment for the deduction on Page 3 of the return. You may add pages as necessary. NOTE: Report cost of depreciable assets at federal tax basis.

SPECIAL TOOLS				Assessing Official Use Only
Round all figures to the nearest \$10. Report only TTV of abatable special tools, dies, jigs, etc. (50 IAC 5.1-1-28)				
	True Tax Value	Abatement Percent	Deduction Claimed	Deduction Approval
TRUE TAX VALUE – Acquisitions Since Last Assessment Date	\$	30 %	\$	\$
TRUE TAX VALUE – Acquisitions Prior to Last Assessment Date	\$	3 %	\$	\$

SECTION 4								
Property Added	(A) UD – 45 Schedule A, Line 46	(B) Percent Distributable in Taxing Unit (From UD – 45, Schedule E)	(C) Column A x Column B = TTV in Taxing Unit	(D) Percent of Column C TTV Subject to Abatement	(E) Column C x Column D = TTV Abatable	(F) Abatement Percent (From Chart on Page 2)	(G) Column E x Column F = Deduction Claimed	(H) Deduction Approved (For Use by County Officials)
01	2025	\$	%	\$	%	\$	%	\$
02	2024	\$	%	\$	%	\$	%	\$
03	2023	\$	%	\$	%	\$	%	\$
04	2022	\$	%	\$	%	\$	%	\$
05	2021	\$	%	\$	%	\$	%	\$
06	2020	\$	%	\$	%	\$	%	\$
07	2019	\$	%	\$	%	\$	%	\$
08	2018	\$	%	\$	%	\$	%	\$
09	2017	\$	%	\$	%	\$	%	\$
10	2016	\$	%	\$	%	\$	%	\$
	2015 and Prior	\$	%	\$	%	\$	%	\$
	TOTAL	\$	%	\$	%	\$	%	\$
<b>TOTAL WITH SPECIAL TOOLING</b>							\$	\$

<b>REQUISITION LIMIT</b>	\$
--------------------------	----

**ABATEMENT DEDUCTION SCHEDULE**

**Statement of Benefits (SB-1) Approved After 6/30/2000  
(Machinery or Research and Development Equipment)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
One (1) Year	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Two (2) Years	100%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Three (3) Years	100%	66%	33%	0%	0%	0%	0%	0%	0%	0%	0%
Four (4) Years	100%	75%	50%	25%	0%	0%	0%	0%	0%	0%	0%
Five (5) Years	100%	80%	60%	40%	20%	0%	0%	0%	0%	0%	0%
Six (6) Years	100%	85%	66%	50%	34%	25%	0%	0%	0%	0%	0%
Seven (7) Years	100%	85%	71%	57%	43%	29%	14%	0%	0%	0%	0%
Eight (8) Years	100%	88%	75%	63%	50%	38%	25%	13%	0%	0%	0%
Nine (9) Years	100%	88%	77%	66%	55%	44%	33%	22%	11%	0%	0%
Ten (10) Years	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%

**ERA Designated Prior to 5/1/1991 and SB-1 Filed Before 5/1/1991  
(Machinery and Equipment Only)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Five (5) Years	100%	95%	80%	65%	50%	0%	0%	0%	0%	0%	0%

**ERA Designated and SB-1 Approved On or After 5/1/1991 and Before 7/1/2000  
(Machinery and Equipment Only)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Five (5) Years	100%	95%	80%	65%	50%	0%	0%	0%	0%	0%	0%
Ten (10) Years	100%	95%	90%	85%	80%	70%	55%	40%	30%	25%	0%

**ERA Designated Prior to 7/1/2000 and SB-1 Filed On or After 7/1/2000  
(Machinery and Equipment Only)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Five (5) Years	100%	80%	60%	40%	20%	0%	0%	0%	0%	0%	0%
Ten (10) Years	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%

**Other: Deduction Approved by the Designating Body After 6/30/2013  
See IC 6-1.1-12.1-17(b).**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Year Approved _____	____ %	____ %	____ %	____ %	____ %	____ %	____ %	____ %	____ %	____ %	____ %

