

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Estimated Property Tax Credit Apportionment Worksheet

Note: To complete data entry, please ensure you have clicked "Enable Editing" at the top of this page.

Step 1) Select Unit of Government

In the fields below, select your county first and then the name of your unit of government.

County	26 - Gibson County	← Click here and then on the downward arrow to select your county.
Unit Name	South Gibson School Corporation	Repeat this to select your unit.

Step 2) Review Historical Property Tax Credit Losses and 2026 Estimated Credit Loss

The tables below shows five (5) years of historical property tax credit loss and certified levies for both civil and fire funds. In addition, the table shows the year-over-year percentage change in credit loss and of certified levy. The Department's 2026 total credit estimate is provided as well.

The section titled '2026 Projected Credit Loss Detail & Override' disaggregates the 2026 total credit estimate by specific credit type (e.g. Property Tax Caps, Over 65 Circuit Breaker Credits, County Option Credits, Local Property Tax Credits (New), and Supplemental Homestead Credits (New)). You may override specific components of the 2026 estimate by entering an amount in the blue field next to each credit estimate is overridden, then a new 2026 total credit estimate will be recalculated and used as the basis for fund-level apportionment in Step 3 of this workbook.

Civil Funds

Historical Property Tax Credit Information - Civil Funds	2021	2022	2023	2024	2025	2026 Estimate (DLGF)	2026 Estimate (Override)
Credit Loss	145,192	188,842	156,080	127,316	114,858	545,200	
Percent Change in Credit Loss		30%	-17%	-18%	-10%	375%	
Certified Civil Levy (Includes Civil Debt)	7,746,238	8,268,718	8,321,276	8,612,284	8,779,740	10,639,352	
Property Tax Credit Loss as % of Civil Certified Levy	2%	2%	2%	1%	1%	5%	

2026 Projected Credit Loss Detail & Override

Projected Tax Cap, Over 65 Circuit Breaker, and County Optional Circuit Breaker Credit Loss
(IC 6-1.1-20.6-7.5; IC 6-1.1-20.6-8.5; IC 6-1.1-49)

DLGF Estimate Override (Optional)

225,500

Projected Local Property Tax Credit Loss
(IC 6-1.1-51.3)

19,700

Projected Supplemental Homestead Credit Loss
(IC 6-1.1-20.6-7.7)

300,000

2026 Total Projected Property Tax Credit Loss

545,200

Fire Funds - Not Applicable

The table below apportions estimated property tax credit loss to each fund on the basis of their 2026 proposed property tax levy and fund type.

1. Enter the 2026 proposed property tax levies in the cyan fields below.

2. Add any new funds (with a property tax levy) by clicking on the field titled 'Add a New Fund for 2026'

3. Enter the '2026 Total Credit Estimate' value in the Data Entry section of the Form 4B in Gateway. For detailed instructions, click on the tab titled "Adding Credits in Gateway".

The 2026 Property Tax Cap Credit Estimate provided in this form includes all credits applied to protected and unprotected funds as defined under IC 6-1.1-20.6-9.8(b). The estimate is comprised of credits defined under IC 6-1.1-20.6-7.5 (1%/2%/3% Tax Caps), IC 6-1.1-20.6-7.7 (Supplemental Homestead Credit), IC 6-1.1-20.6-8.5 (Over 65 Circuit Breaker), IC 6-1.1-49 (County Optional Circuit Breaker Tax Credit), and IC 6-1.1-51.3 (Local Property Tax Credits). A local taxing unit may not increase its property tax levy to make up the reduction in revenue attributed to credits.

If you experiencing difficulties with data entry or translation to the Gateway Form 4B please contact your Budget Field Representative.

The Budget Field Representative map and contact info can be found here:

<https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>