SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION PERSONAL PROPERTY IN ECONOMIC REVITALIZATION AREA

State Form 52503 (R23 / 1-26)

Prescribed by the Department of Local Government Finance

FORM 103 – 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 103 – Long.*
2. ***A separate schedule must be completed and attached to Form 103 – Long 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 Form 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 Form 103 – EL.***

SECTION 1	OWNER INFORMATION		
Name of Taxpayer		Name of Contact Person	
Full Address *(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? ☐ Yes, and limit is based on Equipment ☐ Cost ☐ Assessed Value ☐ No

SECTION 3	ABATED EQUIPMENT POOLING SCHEDULE	Schedule A 1

The total cost of depreciable assets must be reported on Form 103 – Long. **This schedule includes only the values attributable to the new manufacturing, research and development, logistical distribution, and/or information technology equipment under abatement per the resolution and IC 6-1.1-12.1.**

The Minimum Value Ratio applies if Line 53 is greater than Line 52D on Page 2 of the Form 103 – Long [IC 6-1.1-12.1-4.5(g)]	Box 1 – Enter Amount Shown on Line 53 of Form 103 – Long
Box 2 – Enter Amount Shown on Line 52D of Form 103 – Long	Box 3 – Divide Box 1 by Box 2 (Carry Ratio 5 Decimal Places)

POOL NUMBER 1 (1 TO 4 YEAR LIFE)

		Form 103 – Long, 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	$	65%	$		1		%	$
14	1-2-24 to 1-1-25	$	50%	$		2		%	$
15	1-2-23 to 1-1-24	$	35%	$		3		%	$
16A	1-2-22 to 1-1-23	$	20%	$		4		%	$
16B	1-2-21 to 1-1-22	$	20%	$		5		%	$
16C	1-2-20 to 1-1-21	$	20%	$		6		%	$
16D	1-2-19 to 1-1-20	$	20%	$		7		%	$
16E	1-2-18 to 1-1-19	$	20%	$		8		%	$
16F	1-2-17 to 1-1-18	$	20%	$		9		%	$
16G	1-2-16 to 1-1-17	$	20%	$		10		%	$
17	**TOTAL POOL NUMBER 1**	$	--	$	--	--	--	--	$

POOL NUMBER 2 (5 TO 8 YEAR LIFE)

		Form 103 – Long, Schedule A-1, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio *(if applicable)* *(5 decimal places)*	Year	Year*	Percent	Deduction Claimed
18*	1-2-25 to 1-1-26	$	40%	$		1		%	$
19	1-2-24 to 1-1-25	$	56%	$		2		%	$
20	1-2-23 to 1-1-24	$	42%	$		3		%	$
21	1-2-22 to 1-1-23	$	32%	$		4		%	$
22	1-2-21 to 1-1-22	$	24%	$		5		%	$
23	1-2-20 to 1-1-21	$	18%	$		6		%	$
24A	1-2-19 to 1-1-20	$	15%	$		7		%	$
24B	1-2-18 to 1-1-19	$	15%	$		8		%	$
24C	1-2-17 to 1-1-18	$	15%	$		9		%	$
24D	1-2-16 to 1-1-17	$	15%	$		10		%	$
25	**TOTAL POOL NUMBER 2**	$	--	$	--	--	--	--	$

SECTION 3 *(continued)*		ABATED EQUIPMENT POOLING SCHEDULE POOL NUMBER 3 (9 TO 12 YEAR LIFE)							Schedule A 1
		Form 103 – Long, Schedule A-1, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio *(if applicable)* *(5 decimal places)*	Year	Year*	Percent	Deduction Claimed
26*	1-2-25 to 1-1-26	$	40%	$		1		%	$
27	1-2-24 to 1-1-25	$	60%	$		2		%	$
28	1-2-23 to 1-1-24	$	55%	$		3		%	$
29	1-2-22 to 1-1-23	$	45%	$		4		%	$
30	1-2-21 to 1-1-22	$	37%	$		5		%	$
31	1-2-20 to 1-1-21	$	30%	$		6		%	$
32	1-2-19 to 1-1-20	$	25%	$		7		%	$
33	1-2-18 to 1-1-19	$	20%	$		8		%	$
34	1-2-17 to 1-1-18	$	16%	$		9		%	$
35	1-2-16 to 1-1-17	$	12%	$		10		%	$
37	**TOTAL POOL NUMBER 3**	$	--	$	--	--	--	--	$
		POOL NUMBER 4 (13 YEAR AND LONGER LIVES)							
		Form 103 – Long, Schedule A-1, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio *(if applicable)* *(5 decimal places)*	Year	Year*	Percent	Deduction Claimed
38*	1-2-25 to 1-1-26	$	40%	$		1		%	$
39	1-2-24 to 1-1-25	$	60%	$		2		%	$
40	1-2-23 to 1-1-24	$	63%	$		3		%	$
41	1-2-22 to 1-1-23	$	54%	$		4		%	$
42	1-2-21 to 1-1-22	$	46%	$		5		%	$
43	1-2-20 to 1-1-21	$	40%	$		6		%	$
44	1-2-19 to 1-1-20	$	34%	$		7		%	$
45	1-2-18 to 1-1-19	$	29%	$		8		%	$
46	1-2-17 to 1-1-18	$	25%	$		9		%	$
47	1-2-16 to 1-1-17	$	21%	$		10		%	$
51	**TOTAL POOL NUMBER 4**	$	--	$	--	--	--	--	$
52	**TOTAL ALL POOLS**	**TOTAL OF POOLS 1, 2, 3, and 4 (Total Lines 17, 25, 37, and 51 from Schedule A-1)**							**$**

SECTION 4		ABATED EQUIPMENT POOLING SCHEDULE							Schedule A 2
		Form 103-Long, Schedule A-2, Column C, Adjusted Cost	TTV%	True Tax Value	Minimum Value Ratio *(if applicable)* *(5 decimal places)*	Year	Year*	Percent	Deduction Claimed
		POOL NUMBER 1: (1 TO 4 YEAR LIFE)							
13-A2	1-2-25 To 1-1-26	$	65%	$	N/A	1		%	$
17-A2	**TOTAL POOL NUMBER 1**	$	--	$	--	--	--	--	$
		POOL NUMBER 2: (5 TO 8 YEAR LIFE)							
18-A2	1-2-25 To 1-1-26	$	40%	$	N/A	1		%	$
25-A2	**TOTAL POOL NUMBER 2**	$	--	$	--	--	--	--	$
		POOL NUMBER 3: (9 TO 12 YEAR LIFE)							
26-A2	1-2-25 To 1-1-26	$	40%	$	N/A	1		%	$
37-A2	**TOTAL POOL NUMBER 3**	$	--	$	--	--	--	--	$
		POOL NUMBER 4: (13 YEAR AND LONGER LIFE)							
38-A2	1-2-25 To 1-1-26	$	40%	$	N/A	1		%	$
51-A2	**TOTAL POOL NUMBER 4**	$	--	$	--	--	--	--	$
52-A2*	**TOTAL ALL POOLS**	**TOTAL OF POOLS 1, 2, 3, and 4 (Total Lines 17-A2, 25-A2, 37-A2, and 51-A2 from Schedule A-2)**							**$**

SECTION 5			SPECIAL TOOLING							
Round all figures to the nearest $1. Report only the cost of abated special tools, dies, jigs, etc. (50 IAC 4.2-6-2)			True Tax Value *(Included on Form 103 – T)*			Abatement			Deduction Claimed
						Year	Year*	Percent	
S1	1-2-25 to 1-1-26	$	30%	$	The Minimum Value Ratio Is Not Applicable To Special Tooling	1		%	$
S2	1-2-24 to 1-1-25	$	3%	$		2		%	$
S3	1-2-23 to 1-1-24	$	3%	$		3		%	$
S4	1-2-22 to 1-1-23	$	3%	$		4		%	$
S5	1-2-21 to 1-1-22	$	3%	$		5		%	$
S6	1-2-20 to 1-1-21	$	3%	$		6		%	$
S7	1-2-19 to 1-1-20	$	3%	$		7		%	$
S8	1-2-18 to 1-1-19	$	3%	$		8		%	$
S9	1-2-17 to 1-1-18	$	3%	$		9		%	$
S10	1-2-16 to 1-1-17	$	3%	$		10		%	$
S11	**TOTAL SPECIAL TOOLING**	$	--	$	--	--	--	--	$

SECTION 6	TOTAL DEDUCTION	
TOTAL POOLS Line 52 (from Schedule A-1)		$
TOTAL POOLS Line 52-A2* (from Schedule A-2)		$
TOTAL SPECIAL TOOLING (from Above – Line S11)		$
TOTAL ALL POOLS AND SPECIAL TOOLING		$
LIMIT ON AMOUNT OF ABATEMENT STATED IN RESOLUTION	Cost $	Assessed Value $
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 the Form 103 – Long)		$

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 number on the Form 103-Long. Lines were added to Pools 1 and 2 and deleted from Pools 3 and 4 to reflect the ten (10) year abatement limitation.

*Lines 13, 18, 26, and 38 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.