



INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

We Protect Hoosiers and Our Environment.

Mitchell E. Daniels, Jr.

Governor

Thomas W. Easterly

Commissioner

100 North Senate Avenue
Indianapolis, Indiana 46204
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Geothermal Property Tax Deduction

The State of Indiana offers a property tax deduction for owners of real property or mobile homes that are equipped with a geothermal heating and cooling device. In order to file for this deduction, the property owner must follow the process below:

For homeowners installing a new device or wishing to certify a device that is already installed:

1. Obtain State Form 18865 from your county auditor or from the Internet at <http://www.in.gov/icpr/webfile/formsdiv/18865.pdf>.
2. Complete the sections entitled "Certification Statement" and "Property Description", then sign and date the form.
3. **File a copy of your form with the county auditor's office; the auditor will sign and date the form.**
4. Send a copy of State Form 18865, along with a listing of the MAKE, MODEL NUMBER, SERIAL NUMBER, whether your device is OPEN OR CLOSED LOOP and SYSTEM TONNAGE of the geothermal device, along with a daytime telephone number, to:

Indiana Department of Environmental Management
Office of Water Quality
Attention: Donna Palmer
100 North Senate Avenue Room 1255
Indianapolis, Indiana 46204

For new homeowners purchasing a home with a device that is already installed:

1. Obtain State Form 46021 (Sales Disclosure Form) from your county auditor or from the Internet at <http://www.in.gov/icpr/webfile/formsdiv/46021.pdf>. Complete the form.
2. **File a copy of your form with the county auditor's office; the auditor will sign and date the form.**
3. Send a copy of State Form 46021, along with a listing of the MAKE, MODEL NUMBER, SERIAL NUMBER, whether your device is OPEN OR CLOSED LOOP and SYSTEM TONNAGE of the geothermal device, along with a daytime telephone number, to:

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Please **do not** send any information that contains personal content such as Social Security numbers, cancelled checks, credit card copies etc.

The Indiana Department of Environmental Management (IDEM) will review your claim for certification. Once IDEM certifies the claim, a certification letter will be sent to your county auditor and a copy will be sent to you. **You need to be certified by IDEM only once.**

The Geothermal Property Tax Deduction form must be filed with your county auditor during the year for which the deduction is sought.

Should you have questions, please contact Donna Palmer at 317/233-0478 or 1-800-451-6027, extension 30478.