



# INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

*We Protect Hoosiers and Our Environment.*

100 N. Senate Avenue • Indianapolis, IN 46204

(800) 451-6027 • (317) 232-8603 • [www.idem.IN.gov](http://www.idem.IN.gov)

Eric J. Holcomb  
Governor

Brian C. Rockensuess  
Commissioner

August 27, 2024

Stephen L. & Brenda K. Galliher  
6580 S. County Road 300 W.  
Commiskey, Indiana 47227

Dear Homeowner:

Re: Geothermal Heating/Cooling Device  
Pursuant to IC 6-1.1-12-34  
Property Tax Deduction for  
Parcel Number: 40-16-08-300-008.003-007

The above referenced claim for a property tax deduction, attached State Form 18865 and supplemental attachments, submitted by the above referenced applicant, have been reviewed by this Office in accordance with IC 6-1.1-12-35.5. Please be advised that the heating/cooling system outlined in the claim for exemption (18865) qualifies as a geothermal system as defined in IC 6-1.1-12-34. The total amount of this claim shall be pursuant to IC 6-1.1-12-34(b). This certification does not include a determination as to the total actual or depreciated value of the claimed property.

This certification is for the life of the installed equipment and does not need to be requested on an annual basis. However, when the equipment is no longer in service, the owner of the equipment for which this certification is made must give written confirmation to the assessor of the township or county in which the equipment is installed.

Additionally, this certification does not include a determination as to the timeliness of the claim nor whether the property claimed for exemption is real or personal property.

**You must follow up with your county auditor's office and notify them of the successful certification of each geothermal unit. Also, they may require additional information regarding the unit(s).**

If you have any questions concerning this matter, you may contact our office at (317) 232-8670.

Sincerely,

*Kathryn Teachout*

Geothermal Division  
Operations Section  
Office of Water Quality

Certification/Approval Number: 2003510  
Stephen L. & Brenda K. Galliher



**STATEMENT FOR DEDUCTION OF ASSESSED VALUATION**  
 (Attributed to Solar Energy System or Solar, Wind, Geothermal, or Hydroelectric Power Device)

State Form 18885 (R12 / 1-20)

Prescribed by the Department of Local Government Finance

FORM SES / WPD

**INSTRUCTIONS:** To be filed in person or by mail by the owner of such property with the County Auditor of the county in which the property is located. A person who is no longer eligible for this deduction shall notify the County Auditor of this change. (IC 6-1.1-12-36)

- FILING DATES:**
- (1) Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed or postmarked on or before January 5 of the calendar year in which the property taxes are first due and payable.
  - (2) State Distributable Property under IC 6-1.1-8 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
  - (3) Personal Property under IC 6-1.1-3 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year. In addition to filing this form for the deduction, an applicant must also attach a Form 103-SPD to either his personal property tax return or his amended personal property tax return for each year the deduction is desired.  
 (IC 6-1.1-12-26; 6-1.1-12-26.1; 6-1.1-12-27.1; 6-1.1-12-29; 6-1.1-12-30; 6-1.1-12-33; 6-1.1-12-34; 6-1.1-12-35.5; 6-1.1-12-36)

All claims for a deduction filed on a geothermal or hydroelectric system or device must be accompanied by proof of certification of qualification by the Department of Environmental Management pursuant to IC 6-1.1-12-35.5.

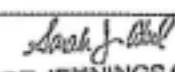
**#2003510**

CERTIFICATION STATEMENT	
I (We) <u>Stephen L + Brenda K Galliner</u> certify that I (we) own or am (are) buying on contract or am (are) leasing the real property from the real property owner the following real property, mobile/manufactured home, state distributable property, or personal property that is subject to assessment and property taxation and for which a:	
<input type="checkbox"/> Solar Energy Heating or Cooling System <input type="checkbox"/> Wind Power Device <input checked="" type="checkbox"/> Geothermal Device <input type="checkbox"/> Hydroelectric Device	
Solar Power Device*: <input type="checkbox"/> Real <input type="checkbox"/> Mobile/Manufactured Home <input type="checkbox"/> State Distributable <input type="checkbox"/> Personal Property	
*Applies to a solar power device installed after December 31, 2011.	
deduction from assessed valuation is hereby claimed in <u>Jennings</u> county.	
Date system/device was installed (month, day, year)	Total deduction claimed \$

PROPERTY DESCRIPTION		
Taxing District (city, town, township)	Township <u>LOVELL</u>	Legal description or key number <u>40-110-08-300-008.003.007</u>
If a deduction was allowed last year, have there been any changes in the property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Parcel number
Address of owner (number and street, city, state, and ZIP code) <u>6580 S County Rd 300 W, Commiskey IN 47227</u>		
I (We) hereby certify that the above statement is true, correct, and complete.		Signature <u>Brenda K Galliner</u>
		Date (month, day, year) <u>8/2/2024</u>

FOR AUDITOR'S USE ONLY		Assessment Date First Effective 20 ___ Payable 20 ___
1	Total assessed value of real property or mobile / manufactured home including qualifying device / system.	\$
2(a)	For wind; geothermal; hydroelectric; real property or mobile / manufactured home with a solar powered device: Enter the assessed valuation without the qualifying device / system.	
2(b)	For solar energy system only: Out-of-pocket expenditures for components and installation labor.	
2(c)	For personal property solar power device deduction: Enter amount calculated on Form 103-SPD.	
2(d)	For state distributable solar power device deduction: Enter assessed value of qualifying equipment.	
3	Deduction: Line 1 minus Line 2(a); or enter the actual amount shown on Line 2(b), 2(c), or 2(d).	

VERIFICATION BY ASSESSING OFFICIAL		
Is property recommended for deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No	Recommended deduction	Comments, if any
Signature of assessing official	Printed name of assessing official	Date signed (month, day, year)

FINAL DETERMINATION OF COUNTY AUDITOR		
Deduction determined by County Auditor for assessment date of _____, 20 ___ payable in 20 ___	<b>APPROVED</b> \$	
Signature of county auditor	Printed name of county auditor	Date signed (month, day, year) <u>AUG 02 2024</u>
Description or reasons for change:		
 <b>AUDITOR JENNINGS COUNTY</b>		

Geo Thermal Information for Deduction

Make: Water Furnace

Model Number: NDVØ38KIII CTLOAN

Serial Number: 24Ø4Ø1863

System Tonnage: 3 ton

Please check one : Open Loop  or Closed Loop