



INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

100 N. Senate Avenue • Indianapolis, IN 46204
(800) 451-6027 • (317) 232-8603 • Fax (317) 233-6647 • www.idem.IN.gov

Mike Braun
Governor

Clint Woods
Commissioner

February 19, 2025

Kathi A. Engle
5694 N Blue Lake Rd.
Churubusco, Indiana 46723

Dear Homeowner:

Re: Geothermal Heating/Cooling Device
Pursuant to IC 6-1.1-12-34
Property Tax Deduction for
Parcel Number: 92-04-10-000-113.000-009

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.

Visit on.IN.gov/survey or scan the QR code to provide feedback.

We appreciate your input!



Sincerely,

Carol Guidry

Geothermal Division
Operations Section
Office of Water Quality

Certification/Approval Number: 2500027
Kathi A. Engle



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

FORM SES / WPD

State Form 18865 (R12 / 1-20)

Prescribed by the Department of Local Government Finance

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.

CERTIFICATION STATEMENT

I (We), Engle, Kathi A 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:

☐ Solar Energy Heating or Cooling System ☐ Wind Power Device ☒ Geothermal Device ☐ Hydroelectric Device

Solar Power Device*: ☐ Real ☐ Mobile/Manufactured Home ☐ State Distributable ☐ Personal Property

*Applies to a solar power device installed after December 31, 2011.

deduction from assessed valuation is hereby claimed in Whitley county.

Date system/device was installed (month, day, year)

Total deduction claimed

\$

PROPERTY DESCRIPTION

Taxing District (city, town, township) Smith	Township Smith	Legal description or key number
If a deduction was allowed last year, have there been any changes in the property? <input type="checkbox"/> Yes <input type="checkbox"/> No		Parcel number 92-04-10-000-113.000-009
Address of owner (number and street, city, state, and ZIP code) 5694 N Blue Lake Rd Churubusco IN 46723		
I (We) hereby certify that the above statement is true, correct, and complete.	Signature 	Date (month, day, year) 2/14/2025

FOR AUDITOR'S USE ONLY

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.	IDEM-WATER QUALITY
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.	FEB 19 2025
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).	RECEIVED

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 ____.	Approved deduction FILED	
Signature of county auditor	Printed name of county auditor	Date signed (month, day, year)
Description or reasons for change: FEB 14 2025		

Distribution on date of filing: Original - County Auditor; File stamped copy - Applicant; File stamped copy - Township Assessor, if any, or County Assessor
Distribution on date that determination is made: Original - County Auditor; Copy - Applicant; Copy - Township Assessor, if any, or County Assessor

AUDITOR OF WHITLEY COUNTY
2500027

GEOTHERMAL HEATING & COOLING

Name Kathi Engle Date of Installation 12-20-24
 Phone (260) 348-2050 Property Address 5694 N Blue Lake Rd, Churubusco
 Make Bryant Model # GC036C/H/V Serial # 0924V87409
GC036VTRNDET1XX1

This form is required to be completed and returned to the Whitley County Assessor so an accurate assessment of your geothermal heating and cooling system can be made. Please call 260-248-3109 if you have any questions.

Please check ONE box which represents your system:

- ☐ HORIZONTAL CLOSED LOOP SYSTEM
- ☐ VERTICAL CLOSED LOOP SYSTEM
- ☒ OPEN DISCHARGE OPEN LOOP SYSTEM
- ☐ RETURN WELL OPEN LOOP SYSTEM

Please check ONE box which presents the tonnage of your system (12,000 BTU = 1 ton)

System Tonnage	With Distribution	Without Distribution
2 Ton		
2 ½ Ton		
3 Ton	35900 / 35900	
3 ½ Ton		
4 Ton		
5 Ton		
6 Ton		