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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Pay08-Pay09 Change in Residential Gross Assessed Values Percentage of Parcels by Range

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Prepared by the Department of Local Government Finance  
December 23, 2009

### Key Findings

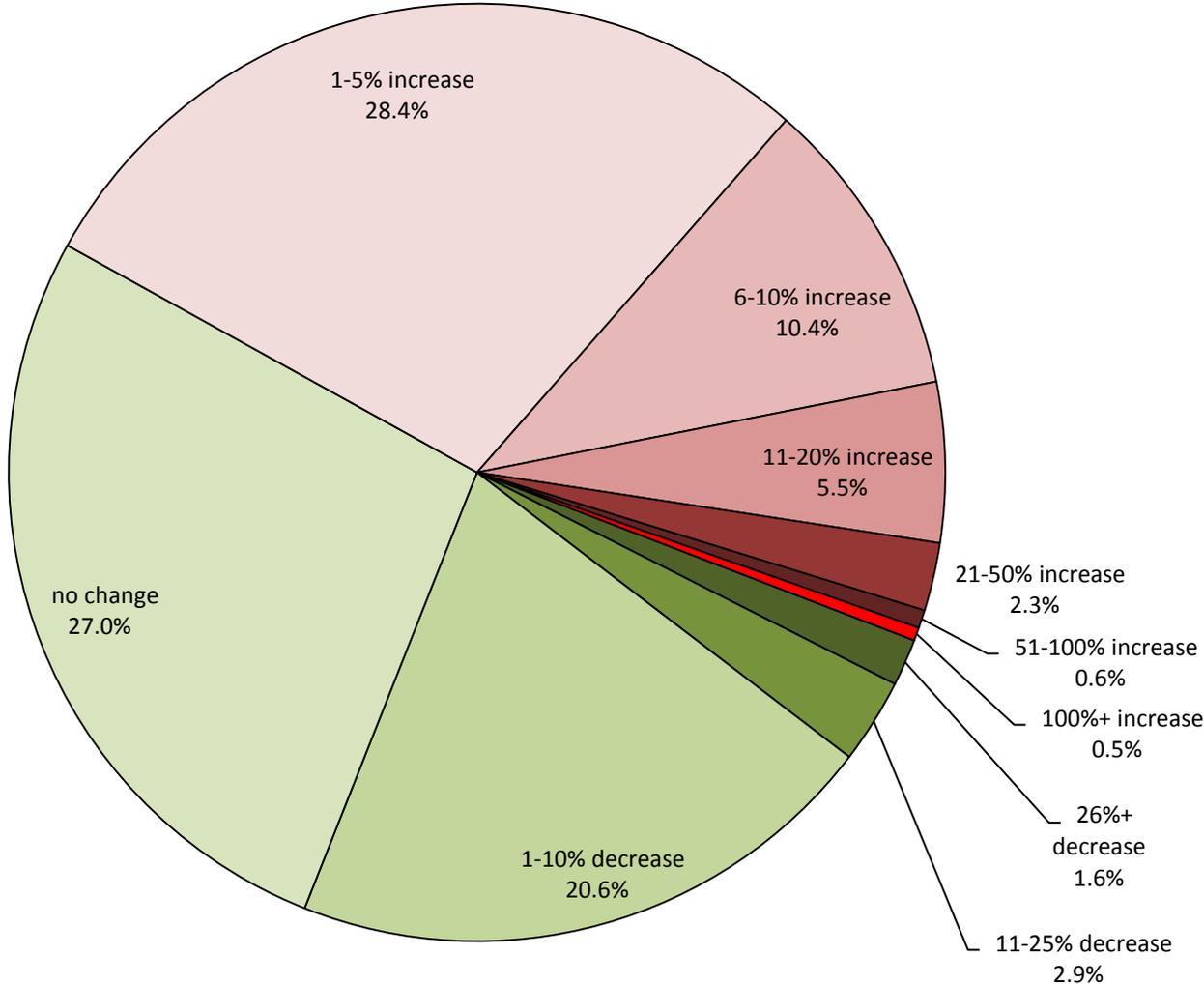
Just over one-quarter of residential properties (27%) saw no change in their gross assessment from the 2007-Pay-2008 tax year to the 2008-Pay-2009 tax year. The largest group (28%) saw an increase of up to 5% and another 10% saw an increase of up to 10%. 21% of residential parcels saw assessment decrease not more than 10%. **Summed up, 86% of residential parcels did not see any drastic changes to their assessments.** Of the remaining parcels, 4.5% saw their assessment decreased by more than 10%. 1% of parcels had an increase in excess of 50%.

### Data and Methodology

This report utilizes the parcel-level datasets from 91 counties submitted by the county assessor (excludes LaPorte). Using this data, we analyzed parcels in the residential (500) class code for which a parcel match could be made between Pay2008 and Pay2009 datasets. We further refined the dataset to exclude new construction by excluding any parcel which had a “null” value for improvements for either of the two years. A percentage change between the two assessed values was then calculated for each parcel, and then each parcel was placed in the appropriate range. Using total parcel counts in each range, we summed the data by county and statewide, converted the parcel counts to percentages of the total, and used the statewide figures to generate the pie chart.

A copy of this report may be found at <http://www.in.gov/dlzf/8379.htm>  
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# Pay08-Pay09 Change in Residential Gross Assessed Values; Percentage of Parcels by Range



## Pay08-Pay09 Change in Residential Gross Assessed Values; Percentage of Parcels by Range

	<b>26%+ decrease</b>	<b>11-25% decrease</b>	<b>1-10% decrease</b>	<b>no change</b>	<b>1-5% increase</b>	<b>6-10% increase</b>	<b>11-20% increase</b>	<b>21-50% increase</b>	<b>51-100% increase</b>	<b>100%+ increase</b>
<b>STATEWIDE</b>	<b>1.6%</b>	<b>2.9%</b>	<b>20.6%</b>	<b>27.0%</b>	<b>28.4%</b>	<b>10.4%</b>	<b>5.5%</b>	<b>2.3%</b>	<b>0.6%</b>	<b>0.5%</b>
Adams	0.5%	0.5%	18.0%	26.2%	51.6%	1.2%	0.4%	1.2%	0.1%	0.2%
Allen	6.5%	5.0%	20.5%	18.6%	31.0%	9.6%	5.1%	2.6%	0.7%	0.4%
Bartholomew	0.4%	2.2%	13.4%	10.2%	38.1%	23.1%	8.5%	3.4%	0.4%	0.3%
Benton	1.2%	1.4%	10.4%	36.7%	35.9%	2.0%	10.2%	1.4%	0.5%	0.4%
Blackford	9.5%	15.3%	35.5%	5.0%	14.0%	6.9%	7.3%	4.2%	0.9%	1.3%
Boone	0.2%	1.1%	11.5%	29.3%	49.7%	2.4%	1.8%	2.2%	0.9%	0.8%
Brown	1.8%	1.0%	1.0%	56.9%	23.7%	12.8%	1.4%	0.9%	0.3%	0.3%
Carroll	4.4%	18.2%	28.0%	15.7%	9.7%	8.4%	5.8%	5.4%	3.7%	0.6%
Cass	0.9%	6.6%	36.3%	13.4%	23.8%	12.7%	4.3%	1.5%	0.3%	0.3%
Clark	1.0%	1.8%	26.0%	23.8%	39.0%	5.1%	1.9%	1.0%	0.1%	0.2%
Clay	2.3%	7.7%	19.3%	37.7%	14.8%	10.5%	3.7%	2.6%	0.9%	0.4%
Clinton	0.6%	4.5%	57.9%	11.1%	20.7%	3.9%	0.7%	0.3%	0.1%	0.2%
Crawford	9.7%	2.6%	26.3%	30.7%	21.6%	2.4%	1.5%	2.6%	1.1%	1.5%
Daviess	1.1%	4.6%	19.4%	4.0%	37.8%	14.5%	10.3%	6.1%	1.7%	0.5%
Dearborn	1.0%	0.9%	9.3%	20.8%	30.0%	18.3%	5.2%	4.6%	4.9%	5.0%
Decatur	0.9%	2.0%	36.0%	20.8%	23.8%	10.9%	3.9%	1.1%	0.3%	0.3%
DeKalb	0.5%	1.0%	9.2%	41.4%	30.6%	12.9%	3.1%	0.8%	0.2%	0.3%
Delaware	1.0%	6.4%	31.4%	9.9%	33.6%	10.1%	5.5%	1.8%	0.2%	0.1%
Dubois	0.6%	0.4%	0.8%	14.7%	27.6%	19.6%	16.0%	10.7%	6.6%	2.8%
Elkhart	0.6%	1.5%	21.7%	23.7%	38.5%	9.6%	2.4%	1.2%	0.4%	0.3%
Fayette	1.2%	5.0%	42.1%	16.7%	15.3%	9.7%	4.5%	3.1%	0.8%	1.7%
Floyd	0.7%	0.9%	17.9%	26.2%	37.5%	12.0%	3.9%	0.5%	0.2%	0.3%
Fountain	0.7%	2.1%	24.8%	21.0%	34.8%	12.3%	2.4%	1.4%	0.4%	0.1%
Franklin	0.7%	0.5%	10.4%	23.5%	45.0%	7.4%	7.3%	3.5%	0.8%	0.9%
Fulton	1.3%	1.6%	12.4%	24.6%	39.0%	11.6%	3.8%	3.4%	1.3%	1.0%
Gibson	0.8%	1.7%	15.4%	7.0%	28.5%	19.8%	17.2%	7.4%	1.5%	0.8%
Grant	0.9%	0.8%	18.2%	33.6%	28.4%	15.2%	1.9%	0.7%	0.1%	0.2%
Greene	1.3%	3.4%	45.5%	28.6%	12.1%	3.7%	2.5%	1.1%	1.2%	0.5%
Hamilton	0.4%	0.7%	10.0%	71.3%	11.5%	3.1%	1.5%	0.6%	0.4%	0.4%

## Pay08-Pay09 Change in Residential Gross Assessed Values; Percentage of Parcels by Range

	26%+ decrease	11-25% decrease	1-10% decrease	no change	1-5% increase	6-10% increase	11-20% increase	21-50% increase	51-100% increase	100%+ increase
<b>STATEWIDE</b>	<b>1.6%</b>	<b>2.9%</b>	<b>20.6%</b>	<b>27.0%</b>	<b>28.4%</b>	<b>10.4%</b>	<b>5.5%</b>	<b>2.3%</b>	<b>0.6%</b>	<b>0.5%</b>
Hancock	3.5%	1.3%	32.7%	13.3%	40.2%	6.8%	1.6%	0.4%	0.1%	0.2%
Harrison	0.5%	1.8%	27.3%	30.9%	29.0%	5.6%	1.5%	2.4%	0.3%	0.6%
Hendricks	0.3%	0.9%	16.1%	48.0%	24.9%	5.3%	3.1%	1.0%	0.2%	0.3%
Henry	2.3%	1.7%	15.2%	31.5%	32.3%	12.9%	1.4%	2.4%	0.3%	0.1%
Howard	0.5%	1.7%	79.1%	5.3%	6.6%	2.6%	1.4%	2.5%	0.2%	0.1%
Huntington	1.2%	1.3%	24.5%	23.1%	26.6%	18.2%	3.2%	1.1%	0.6%	0.3%
Jackson	5.7%	32.5%	28.5%	2.2%	9.7%	15.0%	5.3%	1.0%	0.1%	0.2%
Jasper	0.8%	3.6%	21.7%	16.9%	18.8%	24.4%	11.0%	2.4%	0.2%	0.3%
Jay	1.5%	1.2%	14.8%	12.7%	34.4%	28.2%	6.0%	0.9%	0.4%	0.1%
Jefferson	1.2%	0.9%	35.5%	18.3%	30.0%	2.6%	2.4%	4.8%	2.3%	2.0%
Jennings	0.5%	1.3%	34.9%	21.6%	23.2%	10.7%	6.8%	0.8%	0.1%	0.1%
Johnson	1.4%	2.2%	24.4%	18.2%	36.9%	12.0%	3.1%	1.5%	0.2%	0.1%
Knox	7.2%	10.6%	22.7%	18.0%	26.8%	6.0%	3.7%	3.1%	0.9%	0.9%
Kosciusko	1.9%	4.8%	15.3%	30.5%	29.0%	8.8%	4.3%	3.9%	1.1%	0.7%
LaGrange	1.0%	2.1%	24.2%	26.8%	30.5%	6.2%	7.5%	0.9%	0.5%	0.4%
Lake	1.6%	1.2%	7.7%	20.4%	29.1%	23.2%	11.9%	4.1%	0.5%	0.4%
Lawrence	2.1%	1.0%	2.1%	11.8%	73.7%	4.8%	2.1%	1.5%	0.5%	0.4%
Madison	3.5%	9.9%	31.8%	11.5%	20.6%	10.1%	8.4%	3.6%	0.2%	0.4%
Marion	0.5%	2.4%	27.6%	34.2%	18.6%	8.0%	5.2%	2.5%	0.6%	0.3%
Marshall	1.4%	1.5%	11.5%	26.1%	44.5%	9.1%	3.1%	1.3%	0.7%	0.7%
Martin	4.2%	0.9%	2.9%	12.1%	67.8%	9.5%	0.9%	1.1%	0.2%	0.3%
Miami	5.0%	3.2%	54.8%	19.6%	15.7%	0.8%	0.5%	0.4%	0.0%	0.1%
Monroe	0.3%	1.6%	18.5%	15.8%	40.1%	14.6%	6.4%	2.1%	0.3%	0.3%
Montgomery	0.3%	7.5%	27.0%	15.7%	34.7%	9.0%	4.7%	0.8%	0.2%	0.1%
Morgan	1.3%	3.2%	15.0%	36.9%	18.7%	11.4%	7.0%	4.9%	1.2%	0.6%
Newton	7.3%	1.4%	27.0%	16.3%	32.6%	9.0%	4.1%	1.7%	0.3%	0.4%
Noble	3.4%	4.7%	24.8%	19.9%	34.0%	5.4%	4.6%	2.0%	0.5%	0.6%
Ohio	0.9%	0.7%	42.3%	10.0%	24.5%	19.1%	1.6%	0.5%	0.1%	0.2%
Orange	7.6%	2.1%	2.8%	7.6%	47.3%	16.4%	10.7%	3.2%	1.4%	1.0%

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<b>STATEWIDE</b>	<b>1.6%</b>	<b>2.9%</b>	<b>20.6%</b>	<b>27.0%</b>	<b>28.4%</b>	<b>10.4%</b>	<b>5.5%</b>	<b>2.3%</b>	<b>0.6%</b>	<b>0.5%</b>
Owen	1.5%	0.8%	5.8%	10.4%	69.0%	7.0%	3.0%	1.8%	0.3%	0.4%
Parke	2.4%	1.7%	7.8%	64.6%	22.8%	0.3%	0.2%	0.1%	0.1%	0.1%
Perry	2.5%	1.6%	5.0%	25.9%	54.2%	2.8%	3.7%	1.8%	1.7%	0.7%
Pike	2.0%	0.7%	1.5%	17.7%	54.2%	15.8%	4.8%	2.0%	1.0%	0.3%
Porter	1.0%	3.0%	25.3%	8.4%	36.0%	13.2%	10.8%	1.6%	0.3%	0.3%
Posey	1.3%	1.9%	5.8%	17.8%	34.1%	26.4%	7.2%	4.5%	0.7%	0.3%
Pulaski	2.3%	12.5%	41.5%	23.0%	11.3%	4.6%	3.2%	0.8%	0.4%	0.2%
Putnam	0.5%	3.0%	12.4%	44.7%	27.3%	6.9%	2.5%	2.0%	0.4%	0.3%
Randolph	7.9%	17.7%	42.3%	4.7%	15.5%	8.0%	2.2%	1.3%	0.1%	0.2%
Ripley	0.4%	0.4%	7.5%	22.0%	58.9%	8.7%	0.9%	0.8%	0.2%	0.3%
Rush	0.7%	0.5%	4.9%	15.4%	67.6%	7.2%	2.6%	0.7%	0.2%	0.1%
Scott	0.5%	0.8%	13.5%	20.6%	31.5%	19.6%	10.1%	3.0%	0.3%	0.2%
Shelby	1.7%	0.9%	9.0%	31.4%	32.7%	20.6%	3.0%	0.5%	0.2%	0.1%
Spencer	1.0%	0.8%	1.7%	29.5%	53.3%	7.3%	3.8%	1.7%	0.4%	0.5%
St. Joseph	0.6%	1.4%	3.1%	65.8%	5.1%	6.1%	13.3%	3.4%	0.7%	0.5%
Starke	0.5%	2.7%	9.0%	21.2%	51.7%	8.8%	2.7%	2.3%	0.6%	0.4%
Steuben	2.7%	3.2%	10.4%	41.6%	17.2%	9.0%	7.6%	4.7%	2.3%	1.2%
Sullivan	1.6%	8.5%	37.0%	28.3%	16.2%	3.8%	2.6%	1.2%	0.5%	0.3%
Switzerland	0.7%	0.8%	29.0%	13.4%	21.5%	5.6%	6.4%	4.6%	17.1%	0.9%
Tippecanoe	1.5%	4.8%	50.0%	11.3%	21.8%	4.2%	3.6%	1.3%	0.2%	1.3%
Tipton	1.9%	1.2%	23.6%	10.0%	49.5%	10.1%	2.7%	0.7%	0.2%	0.1%
Union	0.9%	1.3%	42.9%	47.3%	4.8%	0.4%	1.1%	0.7%	0.1%	0.4%
Vanderburgh	1.2%	2.1%	13.1%	29.7%	43.7%	4.9%	2.4%	2.3%	0.3%	0.3%
Vermillion	0.8%	0.9%	8.0%	26.9%	62.1%	0.6%	0.3%	0.2%	0.0%	0.1%
Vigo	2.0%	2.5%	21.5%	8.9%	29.9%	28.4%	5.5%	0.8%	0.2%	0.3%
Wabash	0.5%	0.9%	30.4%	21.2%	41.6%	2.7%	1.8%	0.5%	0.2%	0.2%
Warren	0.8%	2.7%	26.8%	12.1%	46.1%	7.5%	1.8%	1.2%	0.4%	0.4%
Warrick	1.4%	0.9%	5.7%	19.4%	57.0%	5.6%	6.4%	2.6%	0.5%	0.7%
Washington	1.0%	1.9%	21.9%	31.5%	34.4%	4.1%	2.5%	2.0%	0.3%	0.4%

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<b>STATEWIDE</b>	<b>1.6%</b>	<b>2.9%</b>	<b>20.6%</b>	<b>27.0%</b>	<b>28.4%</b>	<b>10.4%</b>	<b>5.5%</b>	<b>2.3%</b>	<b>0.6%</b>	<b>0.5%</b>
Wayne	0.5%	0.9%	16.7%	22.1%	52.4%	5.0%	1.7%	0.4%	0.1%	0.1%
Wells	2.4%	2.0%	37.8%	38.6%	12.9%	3.2%	1.7%	1.2%	0.2%	0.1%
White	1.9%	3.1%	7.9%	44.9%	12.7%	14.4%	9.1%	4.3%	1.0%	0.7%
Whitley	0.4%	0.6%	23.1%	27.5%	42.1%	4.1%	0.9%	0.7%	0.3%	0.4%