

# Estimated Property Tax Cap Impact Report for Schools Potentially Eligible for a Waiver of Protected Taxes under IC 6-1.1-20.6-9.9 in 2017

## Delaware County

| 1885   WES-DEL COMMUNITY SCHOOL CORP | Estimated Impact |
|--------------------------------------|------------------|
| CPF or Other Cumulative Funds        | \$41,585         |
| School Bus Replacement Credits       | \$13,427         |
| School Transportation Credits        | \$30,060         |
| Debt Fund Credits                    | \$76,316         |
| <b>Total Estimated Credits</b>       | <b>\$161,388</b> |

| 1900   COWAN COMMUNITY SCHOOL CORPORATION | Estimated Impact |
|---|------------------|
| CPF or Other Cumulative Funds             | \$18,188         |
| School Bus Replacement Credits            | \$6,042          |
| School Transportation Credits             | \$19,217         |
| Debt Fund Credits                         | \$47,332         |
| <b>Total Estimated Credits</b>            | <b>\$90,779</b>  |

| 1910   YORKTOWN COMMUNITY SCHOOLS | Estimated Impact |
|-----------------------------------|------------------|
| CPF or Other Cumulative Funds     | \$216,983        |
| School Bus Replacement Credits    | \$37,221         |
| School Transportation Credits     | \$220,902        |
| Debt Fund Credits                 | \$146,026        |
| <b>Total Estimated Credits</b>    | <b>\$621,133</b> |

Please note that the estimated tax cap impact for some school districts may be higher than the actual 2017 impact. For a more detailed description of the assumptions used when calculating these figures, please see the Department's July 29, 2016 Estimated Tax Cap Impact memorandum, which may be found at <http://www.in.gov/dlgf/2444.htm>.

The Department notes that its estimates of property tax cap credits are not binding.

Please note that a unit's inclusion in this report does not replace the annual petition process for eligibility to waive protected taxes and does not guarantee that a school will be eligible to waive protected taxes.

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| 1940   DALEVILLE COMMUNITY SCHOOLS | Estimated Impact |
|------------------------------------|------------------|
| CPF or Other Cumulative Funds      | \$40,547         |
| School Bus Replacement Credits     | \$10,355         |
| School Transportation Credits      | \$41,053         |
| Debt Fund Credits                  | \$172,959        |
| <b>Total Estimated Credits</b>     | <b>\$264,913</b> |

| 1970   MUNCIE COMMUNITY SCHOOL CORPORATION | Estimated Impact   |
|--|--------------------|
| CPF or Other Cumulative Funds              | \$2,448,523        |
| School Bus Replacement Credits             | \$25,722           |
| School Transportation Credits              | \$1,812,879        |
| Debt Fund Credits                          | \$433,025          |
| <b>Total Estimated Credits</b>             | <b>\$4,720,150</b> |

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