

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
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TO: County Auditor
FROM: Department of Local Government Finance (DLGF)
RE: Homestead Refund Percentage Rates
DATE: October 29, 2007

Enclosed are both the certified 2007 Homestead Refund Percentage Rates by taxing district and Amounts by county, pursuant to P.L. 234-2007.

After November 10th, but before December 20th, for counties that have a November 10th tax due date, the County Auditor calculates each taxpayer's Homestead Refund amount. For counties that have a 2006 pay 2007 tax due date after November 10th, the County Auditor calculates the refund amount within 30 days after the second installment due date.

Auditors should use the DLGF certified Homestead Refund Percentage Rates to calculate the refund amount. Refunds are calculated for both real estate homestead properties and mobile home homestead properties.

The Homestead Refund can be calculated as the lesser of:

- Homestead Refund Percentage Rates multiplied by the Taxpayer's Net Tax Liability after SPTRC to calculate the refund amount; or
- Recalculate the homestead credit amount using the original homestead credit rate plus the Homestead Refund Percentage Rate, and then subtract the original homestead credit amount. The difference equals the Homestead Credit Refund.

The Homestead Refund cannot exceed the original residential net tax amount.

P.L. 234-2007 specifies that the refunds are to be applied against property taxes first due and payable in 2007. The Indiana General Assembly ordered that the refunds must be mailed to eligible taxpayers as a warrant with the following language in twelve point font:

"A portion of your local property taxes due in 2007 are being refunded due to tax relief provided by the Indiana General Assembly. Your refund is in the amount of \$ _____ (insert amount of refund). If you did not receive a

STATE OF INDIANA
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2007 HOMESTEAD REFUND PERCENT
(Per Taxing District)

Year: 2007
County: 02 Allen

DISTRICT	HOMESTEAD REFUND %	
038.	ABOITE TOWNSHIP (11)	6.6060
039	ADAMS TOWNSHIP (12)	9.4978
040	ADAMS TOWNSHIP-TRANSPORTATION	9.6418
041	NEW HAVEN CITY ADAMS TWP TRANS	10.2893
042	CEDAR CREEK TOWNSHIP (13)	8.9511
043	GRABILL TOWN (40)	11.3725
044	EEL RIVER TOWNSHIP (14)	6.9917
045	JACKSON TOWNSHIP (15)	8.9834
046	JEFFERSON TOWNSHIP (16)	9.0633
047	NEW HAVEN JEFFERSON TWP TRANS	10.2486
048	LAFAYETTE TOWNSHIP (17)	7.3174
049	LAKE TOWNSHIP (18)	7.0032
050	MADISON TOWNSHIP (19)	8.9821
051	MARION TOWNSHIP (20)	8.8420
052	MAUMEE TOWNSHIP (21)	8.8699
053	WOODBURN CITY (55)	10.1533
054	MILAN TOWNSHIP (22)	8.9100
055	MONROE TOWNSHIP (23)	9.1861
056	MONROEVILLE TOWN (45)	11.9882
057	PERRY TOWNSHIP (24)	6.9769
058	HUNTERTOWN TOWN (42)	7.1514
059	PLEASANT TOWNSHIP (25)	10.0891
060	PLEASANT TOWNSHIP-TRANS (47)	10.2381
061	SCIPIO TOWNSHIP (26)	9.1306
062	SPRINGFIELD TOWNSHIP (27)	8.6925
063	ST. JOSEPH TOWNSHIP (28)	9.9478
064	ST. JOSEPH TOWNSHIP-TRANS (77)	10.0945
065	WASHINGTON TOWNSHIP (29)	9.5185
066	WASHINGTON TOWNSHIP-TRANS (87)	9.6807
067	WAYNE TOWNSHIP (31)	10.4386
068	WAYNE TOWNSHIP-TRANS (30)	10.5787
069	FORT WAYNE ADAMS TWP FT WAYNE	13.1469
070	FORT WAYNE ADAMS TWP EACS (65)	12.8027
071	FORT WAYNE PLEASANT TWP (70)	13.1047

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 2007 HOMESTEAD REFUND PERCENT
 (Per Taxing District)

Year: 2007
 County: 02 Allen

DISTRICT	HOMESTEAD REFUND %
072	FORT WAYNE ST. JOSEPH TWP (75) 12.9994
073	FT WAYNE WASHINGTON TWP (80) 13.0579
074	FORT WAYNE WAYNE TWP (91-95) 13.2772
075	FORT WAYNE ABOITE TWP (59) 10.7209
076	FORT WAYNE WAYNE FIRE DIST (96) 12.7588
077	FT WAYNE ADAMS TWP NH-PARK-EAC 12.8123
079	ZANESVILLE TOWN (44) 7.8927
080	FT WAYNE PLEASANT - FIRE (71) 12.5596
082	LEO-CEDARVILLE--CEDAR CREEK TWP 9.6580
085	NEW HAVEN ST. JOE 10.1239
087	EEL RIVER HUNTERTOWN 7.1654
091	FT.WAYNE PERRY 11.1641
094	N.H. ADAMS WOODFLD 10.2891
095	FW WASHINGTON ANNEX 13.0578
096	N,H,ADAMS WOODFLD II 10.2906
097	FT.WAYNE MILAN 13.0133

check because you pay your property taxes through an escrow account along with your mortgage, your lender will receive the refund and should adjust your payments accordingly."

For counties with a November 10th tax due date, all unused Homestead Refund dollars must be refunded to the Auditor of State no later than January 10, 2008.

For counties that have a second installment tax due date later than November 10th, all unused Homestead Refund dollars are to be returned to the Auditor of State within 60 days after the tax due date.

The return of unused Homestead Refund dollars **is not** to be included in the December 2007 Settlement.

If you have any questions or need any further information, please contact John Mallers, Budget Director, Department of Local Government Finance at (317) 234-3937 or by email at jmallers@dlgf.in.gov.

2007 Homestead Rebate Distribution Amount by County

	<u>County</u>	<u>Rebate HSC Amount</u>		<u>County</u>	<u>Rebate HSC Amount</u>
1	Adams	1,237,023	47	Lawrence	1,629,380
2	Allen	18,431,645	48	Madison	5,849,666
3	Bartholomew	5,576,228	49	Marion	51,717,109
4	Benton	329,304	50	Marshall	1,367,187
5	Blackford	418,258	51	Martin	221,558
6	Boone	2,164,229	52	Miami	1,186,177
7	Brown	330,444	53	Monroe	4,554,677
8	Carroll	709,454	54	Montgomery	1,175,794
9	Cass	1,406,341	55	Morgan	2,589,245
10	Clark	5,232,062	56	Newton	573,769
11	Clay	878,307	57	Noble	1,541,964
12	Clinton	1,057,383	58	Ohio	202,680
13	Crawford	307,202	59	Orange	375,030
14	Daviess	1,005,076	60	Owen	459,543
15	Dearborn	2,086,171	61	Parke	409,545
16	Decatur	846,587	62	Perry	544,396
17	Dekalb	1,565,225	63	Pike	394,043
18	Delaware	5,199,322	64	Porter	3,876,470
19	Dubois	1,533,360	65	Posey	1,249,023
20	Elkhart	8,176,948	66	Pulaski	423,681
21	Fayette	1,034,898	67	Putnam	1,163,080
22	Floyd	3,573,143	68	Randolph	919,452
23	Fountain	471,426	69	Ripley	865,958
24	Franklin	803,286	70	Rush	721,110
25	Fulton	622,719	71	St. Joseph	16,128,261
26	Gibson	1,183,877	72	Scott	555,944
27	Grant	1,945,396	73	Shelby	1,407,360
28	Greene	783,007	74	Spencer	604,173
29	Hamilton	14,902,509	75	Starke	620,443
30	Hancock	2,812,847	76	Steuben	1,202,794
31	Harrison	1,200,296	77	Sullivan	513,485
32	Hendricks	5,626,418	78	Switzerland	195,805
33	Henry	1,633,352	79	Tippecanoe	5,725,971
34	Howard	3,135,722	80	Tipton	743,336
35	Huntington	1,824,816	81	Union	223,495
36	Jackson	1,224,560	82	Vanderburgh	9,192,951
37	Jasper	1,154,234	83	Vermillion	415,358
38	Jay	609,379	84	Vigo	4,692,091
39	Jefferson	1,303,267	85	Wabash	1,374,307
40	Jennings	745,324	86	Warren	334,221
41	Johnson	5,649,890	87	Warrick	2,357,077
42	Knox	1,323,457	88	Washington	769,688
43	Kosciusko	2,156,472	89	Wayne	3,297,816
44	LaGrange	1,112,120	90	Wells	961,868
45	Lake	40,656,743	91	White	870,458
46	LaPorte	6,519,215	92	Whitley	1,303,625
				TOTAL	300,000,000